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Census of Service Industries

SC82-A-52

GEOGRAPHIC AREA SERIES

United States



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The publications
from the 1982 Economic and
Agriculture Censuses are dedicated
to the memory of Shirley Kallek,
Associate Director for Economic Fields.
During her career at the Bureau of the
Census (1955 to 1983), she continually
directed efforts to improve
the timeliness and accuracy of
economic statistics.

1982

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Issued December 1984



U.S. Department of Commerce
Malcolm Baldrige, Secretary
Clarence J. Brown, Deputy Secretary
Sidney Jones, Under Secretary for
Economic Affairs

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INTRODUCTION

ECONOMIC CENSUSES OVER TIME

The early beginnings of America's industrial output were first measured in the United States in the 1810 Decennial Census and again in 1820, when questions on manufacturing were included with those for population. Beginning with the 1840 Decennial Census, there were enumerations of manufactures and mineral industries at 10-year intervals up to and including the year 1900 for manufactures and 1940 for mineral industries. The latter census was again taken for 1954, 1958, 1963, and 1967.

Because of the increasing dominance of manufacturing in the early 20th century, Congress directed that quinquennial censuses of manufactures be taken beginning in 1905. However, from 1919 through 1939, these censuses were conducted every 2 years. The need for war-related current surveys in the early 1940's postponed the next census of manufactures until 1948 (for 1947). That census was again taken for 1954, 1958, 1963, and 1967.

Retail and wholesale trade data were first collected in 1930, and in 1933 information on selected service industries was added to the data-collection operation. These business censuses, as they were called, were again taken for 1935, 1939 (as part of the 1940 decennial program), 1948, 1954, 1958, 1963, and 1967.

Information on construction industries was first obtained in 1930 and again for 1935 and 1939. Data for the full spectrum of construction industries were not gathered again until 1968 (for 1967).

The need for transportation data to supplement information available from existing governmental or private sources was recognized by Congress in the late 1950's and early 1960's. The census of transportation (consisting of several surveys) was first taken for 1963 and again for 1967.

Since 1967, all of the above censuses have been taken quinquennially as part of the Census Bureau's economic census program. (For the 1977 censuses, the coverage of the service industries was broadened from "selected services" to all services, except religious organizations and private households. A total of 41 additional four-digit standard industrial classifications¹ (SIC's) in 7 SIC major groups was added to the scope of the census. While most of the industries included for the first time for 1977 were covered again for 1982, some were not, i.e., hospitals; elementary and secondary schools; colleges, universities, and professional schools; junior colleges and technical institutes; labor unions and similar labor organizations; and political organizations.)

¹Standard Industrial Classification Manual: 1972. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. Stock No. 041-001-00066-6. 1977 Supplement. Stock No. 003-005-00176-0.

The first manufacturing census for an outlying area was conducted in Puerto Rico for the year 1909. Thereafter, with the exception of 1929, a census was taken at 10-year intervals through 1949. The first censuses of retail trade, wholesale trade, and selected service industries in Puerto Rico were conducted for 1939. These censuses also were taken for the years 1949, 1954, 1958, 1963, and 1967. A census of construction industries was first introduced in Puerto Rico for 1967. These censuses of Puerto Rico have been taken since then for the years 1972, 1977, and 1982.

Censuses of manufactures, retail trade, wholesale trade, and selected service industries were conducted in Guam and the Virgin Islands of the United States for 1958, 1963, 1967, 1972, 1977, and 1982. Censuses of mineral industries were taken in the Virgin Islands of the United States for the years 1958, 1963, and 1967 but not since that time. A census of construction industries was also undertaken in these areas for 1972, 1977, and 1982.

Retail trade, wholesale trade, selected service industries, manufacturing, and construction industries were canvassed for the first time in the Northern Mariana Islands in 1983 (for 1982).

For 1982, the economic censuses and agriculture censuses were conducted concurrently.

USES OF THE ECONOMIC CENSUSES

The economic censuses are the major source for facts about the structure and functioning of the Nation's economy and provide essential information for government, business, industry, and the general public. They provide an important part of the framework for such composite measures as the gross national product, input-output measures, indexes of industrial production, and indexes measuring productivity and price levels. Information from the censuses is used to establish sampling frames and as benchmarks for current surveys of business activity, which are essential for measuring short-term economic conditions.

State and local governments use census data to assess business activities within their jurisdictions. The private sector uses the data to forecast general economic conditions; analyze sales performance; lay out sales territories; allocate funds for advertising; decide on locations for new plants, warehouses, or stores; and measure potential markets in terms of size, geographic areas, kinds of business, and kinds of products made or sold.

Following every census, thousands of businesses and other users purchase reports. Likewise, census facts are widely disseminated by trade associations, business journals, and newspapers. Volumes containing census statistics are available in most major public and college

libraries. All 1982 data are available on microfiche from the U.S. Government Printing Office and most data on computer tape from the Census Bureau. Finally, the more than 50 State Data Centers also are suppliers of economic census statistics.

AUTHORITY AND SCOPE OF THE ECONOMIC CENSUSES

The economic censuses are required by law under title 13 of the United States Code, sections 131, 191, and 224, which directs that they be taken at 5-year intervals for the years ending in 2 and 7. The 1982 Economic Censuses covered manufacturing, mining, construction industries, retail trade, wholesale trade, service industries, and selected transportation activities. Special programs also cover minority-owned and women-owned businesses. The next economic censuses are scheduled to be taken in 1988 for the year 1987.

CENSUS OF SERVICE INDUSTRIES

The 1982 Census of Service Industries, part of the 1982 Economic Censuses, covered service industries as defined in the Standard Industrial Classification (SIC) Manual,¹ except Hospitals (SIC 806), Elementary and secondary schools (SIC 821), Colleges, universities, professional schools, and junior colleges (SIC 822), Labor unions and similar labor organizations (SIC 863), Political organizations (SIC 865), Religious organizations (SIC 866), Private households (SIC 881), and governmental organizations classified in the covered industries.

Data are presented for establishments in the following classifications:

SIC code	Title
70	Hotels, rooming houses, camps, and other lodging places
72	Personal services
73	Business services
75	Automotive repair, services, and garages
76	Miscellaneous repair services
78, 79	Amusement and recreation services, including motion pictures
80, ex. 806	Health services, except hospitals
81	Legal services
823, 4, 9	Selected educational services
83	Social services
84	Noncommercial museums, art galleries, and botanical and zoological gardens
861, 2, 4, 9	Selected membership organizations
89	Miscellaneous services

¹Standard Industrial Classification Manual: 1972. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. Stock No. 041-001-00066-6. 1977 Supplement, Stock No. 003-005-00176-0.

IV INTRODUCTION

This series of reports presents data for service establishments of firms subject to Federal income tax and (in separate tables) for firms which are exempt from Federal income tax under provisions of section 501 of the Internal Revenue Code. For 1982, only establishments with some payroll during the year are included; for previous census years, all establishments are included. For a more detailed explanation, see appendix A.

Many of the "kinds of business" or operation included in this report are not commercial in the sense of a "for-profit" activity; and the terms used to describe commercial business units often are not descriptive of such services. However, in the aggregate measurement of the production and delivery of goods and services in the economy, an attempt is made to maintain as much conformity of measures as practicable. Therefore, while some of the data measures, concepts, or terms (such as "business," "establishment," and "firm") are not usually associated with many of the noncommercial and professional activities, it must be recognized that they refer to an economic unit, such as a physical location or legal entity, involved in the production or distribution of goods or rendering of services.

Tables 9 and 10 in this report present data for selected SIC's for establishments which are auxiliary (primary function is providing a service, such as warehouses) to service establishments within the same organization. Data for auxiliaries are presented for more detailed industry breakdowns in a subsequent report issued as part of the 1982 Enterprise Statistics reports series.

For the 1982 Census of Service Industries, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization. In addition, more detailed information for selected kinds of business was obtained on the various questionnaires.

Appendix A gives a more detailed explanation of census coverage and methodology.

CENSUS DISCLOSURE RULES

In accordance with Federal law governing census reports, no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure, so this information may be released even though other information is withheld.

GEOGRAPHIC AREAS COVERED

This report series presents data for the following areas:

1. The United States as a whole.
2. Each State and the District of Columbia.

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

3. Each standard consolidated statistical area (SCSA) defined by the Office of Management and Budget as of January 1, 1982, meeting the criteria published in the 1975 Standard Metropolitan Statistical Areas manual or Federal Register, January 3, 1980, Vol. 45, No. 2.² ³ An SCSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous standard metropolitan statistical areas which have a population of at least 1,000,000⁴ and which meet specific criteria of urban character and of social and economic integration.
4. Each standard metropolitan statistical area (SMSA) defined by the Office of Management and Budget as of January 1, 1982, meeting the criteria published in the 1975 Standard Metropolitan Statistical Areas manual or Federal Register, January 3, 1980, Vol. 45, No. 2.³ An SMSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants.⁴ Each SMSA consists of one or more counties meeting standards of metropolitan character; in New England, cities and towns rather than counties are the component geographic units.
5. The area within the State outside standard metropolitan statistical areas.
6. Each county or county equivalent.⁵ ⁶
7. Each municipality of 2,500 inhabitants or more incorporated as a city, borough, village, or town.⁴ ⁵
For the economic censuses, boroughs and census areas in Alaska, boroughs in New York, and towns in New York and Wisconsin are not included in this category.
8. Special economic urban areas (SEUA's), which include townships in New Jersey and Pennsylvania and towns in New England with 10,000 inhabitants or more.⁴

²Standard Metropolitan Statistical Areas, Revised Edition 1975 (for SMSA's prior to January 3, 1980). For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402 and Federal Register (for SMSA's since January 3, 1980), Vol. 45, No. 2, pages 956-963. Available from Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, D.C. 20503.

³On June 30, 1983, the Office of Management and Budget announced newly defined metropolitan statistical areas (MSA's), consolidated metropolitan statistical areas (CMSA's), and primary metropolitan statistical areas (PMSA's) into which previously defined SMSA's and SCSA's were restructured. The 1982 Economic Censuses publications do not present data for the newly defined areas. These areas were defined after 1982 publication plans were almost complete. Inclusion of the newly defined areas would have materially delayed the publication of the 1982 Economic Censuses reports. However, limited 1977 data for the new areas will be published in the 1984 edition of the *State and Metropolitan Area Data Book*, and limited 1982 data will be published in the 1985 edition.

⁴According to 1980 Census of Population.

⁵Those defined as of January 1, 1982.

⁶See appendix F for Alaska, Louisiana, Maryland, Missouri, Montana, Nevada, Virginia, and District of Columbia county equivalents.

DOLLAR VALUES

All dollar values presented in this report are expressed in current dollars, i.e., 1982 data are expressed in 1982 dollars and 1977 data in 1977 dollars. Consequently, when making comparisons to prior years, users of the data should consider the inflation that has occurred.

RELIABILITY OF DATA

All data compiled in this report originated from either census questionnaires or administrative records of other Federal agencies and, therefore, are not subject to sampling errors. However, the data are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, and estimation for missing or misreported data.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Bureau of the Census obtains on computer tape limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for small employers and other establishments for which responses were not received in time for publication. For an indication of the extent that data included in these reports were obtained from the administrative records of other Federal agencies and from estimation, rather than reports directly from respondents, see appendix E. Also, see appendix A for a more detailed explanation of census coverage and methodology.

MICROFICHE AND COMPUTER TAPES

The data in this report series are also available on microfiche and computer tapes. Microfiche reports are sold by the U.S. Government Printing Office. Computer tapes are sold by the Data User Services Division, Customer Services (Tapes), Bureau of the Census, Washington, D.C. 20233.

SPECIAL TABULATIONS

Special tabulations of data collected in the 1982 Census of Service Industries may be obtained, depending on availability of time and personnel, on computer tape or in tabular form. The data will be in summary form and subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) as are the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should

be directed to the Chief, Business Division, Bureau of the Census, Washington, D.C. 20233.

To discuss a special tabulation before submitting specifications, call 301-763-5282.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication:

- * See kind-of-business descriptions in appendix A for treatment of plant outlets.
- * * Data not provided because establishments without payroll are classified only at a broader kind-of-business level by the Internal Revenue Service.
- Represents zero.
- † Data provided only for establishments with payroll. Establishments without payroll are included at next higher level.

††

Not available. Data for most establishments without payroll were extracted from information reported by businesses on Internal Revenue Service (IRS) Form 1040, Schedule C. These data could not be published as planned because many businesses were mis-coded by IRS into miscellaneous categories rather than being classified in the specific kind of business.

(D) Withheld to avoid disclosing data for individual companies; data are included in broader kind-of-business totals.

(IC) Independent city.

(NA) Not available.

(NC) Not comparable.

(X) Not applicable.

n.e.c. Not elsewhere classified.

pt. Part.

r Revised.

SIC Standard Industrial Classification.

SCSA Standard Consolidated Statistical Area.

SMSA Standard Metropolitan Statistical Area.

Users' Guide for Locating Statistics in This Report by Table Number

Information shown in tables	Table															
	1a	1b	2a	2b	3a	3b	4a	4b	5a	5b	6a	6b	7	8	9	10
GEOGRAPHIC AREAS																
The United States	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
SCSA's									X	X		X				
SMSA's									X	X	X	X				
Each State							X	X								X
250 largest counties													X			
250 largest places														X		
DATA ITEMS¹																
Establishments	X	X		X			X	X	X	X						
Receipts	X		X				X		X		X		X	X		
Revenue		X						X		X		X				
Expenses				X												
Annual payroll	X	X	X	X											² X	² X
First quarter payroll	X	X														
Paid employees for pay period including March 12	X	X													² X	² X
1977 to 1982 comparative statis- tics (receipts, payroll)			X													
1977 to 1982 comparative statis- tics (expenses, payroll)				X												
Receipts per establishment					X											
Revenue per establishment						X										
Expenses per establishment						X										
Receipts per employee					X											
Revenue per employee						X										
Expenses per employee						X										
Annual payroll per employee					X	X										
Employees per establishment					X	X										
SMSA's ranked by volume of receipts											X					
SMSA's ranked by volume of revenue												X				
Counties ranked by volume of receipts													X			
Places ranked by volume of receipts														X		

¹See Explanation of Terms, appendix A.

²Includes statistics for both operating and auxiliary establishments.

Users' Guide for Locating Statistics in the 1982 Census of Service Industries Reports

Report and geographic area	Information shown in reports by kind of business or industry category									
	Number of establishments	Receipts/Revenue (\$1,000)	Payroll (\$1,000)	Number of employees	Selected ratios	Receipts size and employment size of establishments and firms	Concentration ratio of largest firms	Single units and multi-units	Legal form of organization	Selected topics
GEOGRAPHIC AREA SERIES										
United States	X	X	X	X	X					
State	X	X	X	X	X					
SCSA	X	X	X	X						
SMSA	X	X	X	X						
County	X	X	X	X						
Place	X	X	X	X						
ESTABLISHMENT AND FIRM SIZE (INCLUDING LEGAL FORM OF ORGANIZATION)										
United States	X	X	X	X		X	X	X	X	
CAPITAL EXPENDITURES, DEPRECIABLE ASSETS, AND OPERATING EXPENSES										
United States		X	X						X	X
HOTELS, MOTELS, AND OTHER LODGING PLACES										
United States	X	X	X	X						X
State	X	X	X	X						
SMSA	X	X								X
MOTION PICTURE INDUSTRY										
United States	X	X	X	X						X
State	X	X	X	X						
SMSA	X	X								X
MISCELLANEOUS SUBJECTS										
United States	X	X	X	X						X
State	X	X	X	X						X
SMSA	X	X	X	X						X

United States

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SUMMARY OF FINDINGS

FIRMS SUBJECT TO FEDERAL INCOME TAX

Data from the 1982 Census of Service Industries show that the United States' 1,261,698 service industries establishments of firms with payroll that were subject to Federal income tax had receipts totaling \$427 billion, an increase of 89 percent from \$226 billion in 1977.

For establishments with payroll, receipts of offices of physicians totaled \$50.7 billion, compared to \$26.9 billion in 1977. Other leading service kinds of business in 1982 were legal services with \$34.3 billion in receipts; engineering, architectural, and surveying services also with \$34.3 billion; hotels, motor hotels, and motels, \$32.2 billion; and offices of dentists, \$16.1 billion.

Receipts per establishment averaged \$338 thousand. Research and development laboratories averaged \$1.7 million per establishment; industrial launderers, \$1.5 million; data processing services also with \$1.5 million; and linen supply services, \$1.4 million.

Receipts per employee averaged \$38 thousand in 1982. Automotive rental and leasing services, without drivers had receipts per employee of \$102 thousand, which contrasts sharply with the \$11 thousand per employee average for help supply services.

There were 11,106,144 paid employees (full- and part-time) working in service industries in the State as of mid-March 1982. Hotels, motor hotels, and motels had 1,076,155 employees; offices of physicians, 822,037

employees; and nursing and personal care facilities, 807,077.

ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAX

Data from the census show that the United States' service industries establishments of firms and other organizations with payroll that were exempt from Federal income tax had revenue totaling \$61.5 billion, expenses of \$54.5 billion, and payroll of \$23.1 billion in 1982.

For establishments in the tax-exempt category, civic, social, and fraternal associations had revenue of \$6.3 billion. Other leading classifications were individual and family social services with revenue of \$5.5 billion; and nursing and personal care facilities, \$4.8 billion.

For 1982, revenue of service establishments in the United States averaged \$418 thousand per establishment. Nursing and personal care facilities had average revenue of \$1.6 million; noncommercial educational, scientific, and research organizations averaged \$1.5 million; and outpatient care facilities, \$887 thousand.

There were 2,280,054 paid employees (full- and part-time) working in establishments of organizations exempt from Federal income tax as of mid-March 1982. Civic, social, and fraternal associations had 295,792 employees; nursing and personal care facilities, 283,232; and individual and family social services, 244,034.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the United States: 1982

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprie- torships (number)	Partners- hips (number)					
	Total	††	††	††	††	1 261 698	426 981 971	158 624 502	38 273 883	11 106 144
70	Hotels, motels, and other lodging places	††	††	††	††	41 231	33 214 751	9 288 766	2 178 313	1 102 097
7011	Hotels, motor hotels, and motels.....	††	††	††	††	35 030	32 221 234	9 067 204	2 136 800	1 076 155
7011 pt.	Hotels.....	††	††	††	††	9 979	22 140 654	6 647 348	1 591 226	707 198
7011 pt.	Hotels, 25 guestrooms or more.....	††	††	††	††	6 964	21 867 743	6 594 204	1 579 180	695 924
7011 pt.	Hotels, less than 25 guestrooms.....	††	††	††	††	3 015	272 911	53 144	12 066	11 274
7011 pt.	Motels, motor hotels, and tourist courts.....	††	††	††	††	25 051	10 080 580	2 419 856	545 574	368 957
7011 pt.	Motels, tourist courts.....	††	††	††	††	22 784	7 629 829	1 751 739	390 851	275 254
7011 pt.	Motor hotels.....	††	††	††	††	2 267	2 450 751	668 117	154 723	93 703
702, 3, 4	Other lodging places.....	††	††	††	††	6 201	993 517	221 562	41 513	25 942
703	Trailing parks and camps.....	††	††	††	††	4 002	737 576	150 717	25 068	15 159
7032	Sporting and recreational camps.....	††	††	††	††	1 693	322 723	75 313	10 732	6 921
7033	Trailing parks and camp sites for transients.....	††	††	††	††	2 309	414 853	75 404	14 336	8 238
702, 4	Rooming, boarding, and membership lodging.....	††	††	††	††	2 199	255 941	70 845	16 445	10 783
702	Rooming and boarding houses.....	††	††	††	††	1 993	210 838	57 310	13 409	9 116
704	Organization hotels and lodging houses, on membership basis.....	††	††	††	††	206	45 103	13 535	3 036	1 667
72	Personal services	††	††	††	††	167 749	22 980 101	7 955 677	1 897 141	970 472
721	Laundry, cleaning, and garment services.....	††	††	††	††	43 912	9 323 982	3 224 572	763 351	354 548
7215	Coin-operated laundries and dry cleaning.....	††	††	††	††	10 943	1 167 955	226 489	53 761	35 729
7215 pt.	Coin-operated laundries and dry-cleaning stores.....	††	††	††	††	10 174	759 988	156 575	36 909	30 439
7215 pt.	Coin-operated laundry machine routes.....	††	††	††	††	769	407 967	69 914	16 852	5 290
721 ex.	Other laundry, cleaning, and garment services.....	††	††	††	††	32 969	8 156 027	2 998 083	709 590	318 819
7215	Power laundries, family and commercial*.....	††	††	††	††	2 145	699 460	305 310	72 912	35 746
7216	Dry-cleaning plants, except rug cleaning*.....	††	††	††	††	20 202	2 872 823	1 057 718	249 720	139 105
Other 721	Laundry and cleaning services, n.e.c.*.....	††	††	††	††	10 622	4 583 744	1 635 055	386 558	143 968
7212	Garment pressing and agents for laundries and dry cleaners.....	††	††	††	††	2 219	176 628	49 473	11 344	7 219
7213	Linen supply*.....	††	††	††	††	1 330	1 798 721	668 168	158 243	56 975
7217	Carpet and upholstery cleaning.....	††	††	††	††	3 959	479 401	163 526	36 283	19 065
7218	Industrial laundries*.....	††	††	††	††	1 288	1 895 295	667 351	161 020	51 585
7214, 9	Other laundry, garment services, including diaper*.....	††	††	††	††	1 826	233 699	86 537	20 068	9 124
7214	Diaper service*.....	††	††	††	††	129	108 504	39 545	9 093	3 214
7219	Laundry and garment services, n.e.c.	††	††	††	††	1 697	125 195	46 992	10 975	5 910
722	Photographic studios, portrait.....	††	††	††	††	7 079	1 409 339	357 483	80 300	44 036
723, 4	Beauty and barber shops.....	††	††	††	††	79 160	5 303 623	2 414 160	564 633	314 212
723	Beauty shops.....	††	††	††	††	71 125	4 894 121	2 229 969	521 320	293 312
724	Barber shops.....	††	††	††	††	8 035	409 502	184 191	43 313	20 900
725	Shoe repair, shoe shine, and hat-cleaning shops.....	††	††	††	††	2 800	186 478	54 902	12 847	6 986
726	Funeral service and crematories.....	††	††	††	††	15 051	3 736 938	927 066	221 569	74 154
729	Miscellaneous personal services.....	††	††	††	††	19 747	3 019 741	977 494	254 441	176 536
729 pt.	Reducing salons and health clubs, except resorts.....	††	††	††	††	3 975	942 194	317 938	73 149	46 625
729 pt.	Tax preparation services.....	††	††	††	††	5 526	588 319	205 916	76 640	63 122
729 pt.	Other personal services, n.e.c.	††	††	††	††	10 246	1 489 228	453 640	104 652	66 789
73	Business services	††	††	††	††	215 125	106 866 230	42 416 193	10 282 887	3 151 651
731	Advertising.....	††	††	††	††	12 950	8 324 978	3 392 129	844 257	145 898
7311	Advertising agencies.....	††	††	††	††	9 668	5 919 826	2 654 656	667 085	106 777
7312	Outdoor advertising services.....	††	††	††	††	961	940 741	213 114	50 877	11 418
7313	Radio, TV, publishers' advertising representatives.....	††	††	††	††	1 245	888 910	344 355	82 525	14 416
7319	Advertising, n.e.c.	††	††	††	††	1 076	575 501	180 004	43 770	13 287
734	Services to dwellings and other buildings.....	††	††	††	††	31 891	7 537 128	3 899 208	910 669	539 936
7341	Window cleaning.....	††	††	††	††	930	101 473	48 811	10 574	4 640
7342	Disinfecting and exterminating services.....	††	††	††	††	6 909	1 550 110	626 905	142 447	47 963
7349	Cleaning and maintenance services, n.e.c.	††	††	††	††	24 052	5 885 545	3 223 492	757 648	487 333
737	Computer and data processing services.....	††	††	††	††	20 443	21 809 955	7 843 340	1 862 667	353 549
7372	Computer programming and other software services.....	††	††	††	††	9 427	8 185 546	3 335 696	780 685	126 633
7374	Data processing services.....	††	††	††	††	6 707	10 098 659	3 447 560	840 646	183 422
7374 pt.	Data processing services, except facilities management.....	††	††	††	††	6 281	9 406 024	3 155 270	769 066	167 985
7374 pt.	Computer facilities management.....	††	††	††	††	426	692 635	292 290	71 580	15 437
7379	Computer related services, n.e.c.	††	††	††	††	4 309	3 525 750	1 060 084	241 336	43 494
7392	Management, consulting, and public relations services.....	††	††	††	††	41 176	15 968 481	6 529 226	1 604 972	353 481
7392 pt.	Management and administrative services.....	††	††	††	††	6 323	4 218 005	1 771 365	440 865	98 719
7392 pt.	Public relations services.....	††	††	††	††	3 883	1 060 008	400 584	96 690	20 653
7392 pt.	Management consulting services.....	††	††	††	††	17 169	5 974 884	2 618 080	642 693	125 103
7392 pt.	Economic and sociological research.....	††	††	††	††	5 694	2 583 495	889 361	215 446	65 068
7392 pt.	Consulting services, n.e.c.	††	††	††	††	8 107	2 132 089	849 836	209 278	43 938
7394	Equipment rental and leasing services.....	††	††	††	††	17 227	10 409 761	2 304 980	552 300	133 370
7394 pt.	Equipment rental.....	††	††	††	††	11 232	5 852 646	1 326 024	317 899	81 871
7394 pt.	Equipment leasing, except finance leasing.....	††	††	††	††	2 785	2 429 253	406 537	97 290	22 464
7394 pt.	Leasing and rental of heavy construction equipment without operators.....	††	††	††	††	1 676	996 763	220 503	53 114	11 495
7394 pt.	Rental of heavy construction equipment with operators.....	††	††	††	††	1 534	1 131 099	351 916	83 997	17 540

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SIC code	Kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprietorships (number)	Partnerships (number)					
73	Business services—Con.									
Other 73	Other business services	††	††	††	††	91 438	42 815 927	18 447 310	4 508 022	1 625 417
732	Credit reporting, collection agencies	**	**	**	**	5 894	2 105 377	808 464	192 547	60 545
732 pt.	Adjustment and collection agencies	**	**	**	**	4 363	1 156 730	491 592	113 860	37 978
732 pt.	Mercantile reporting agencies	**	**	**	**	298	(D)	(D)	(D)	(D)
732 pt.	Consumer credit reporting agencies	**	**	**	**	1 233	(D)	(D)	(D)	(D)
7331	Direct mail advertising services	**	**	**	**	2 035	1 742 417	559 759	133 770	43 679
7332	Blueprinting and photocopying services	**	**	**	**	3 011	856 651	249 019	59 024	19 386
7333	Commercial photography, art, and graphics	**	**	**	**	10 316	3 095 499	1 024 353	246 942	56 558
7333 pt.	Commercial photography	**	**	**	**	3 207	778 417	255 961	60 838	15 756
7333 pt.	Commercial art	**	**	**	**	2 303	595 630	203 385	48 935	10 127
7333 pt.	Graphic arts and related design and commercial photography, n.e.c.	**	**	**	**	4 806	1 721 452	565 007	137 169	30 675
7339	Stenographic services; and reproduction services, n.e.c.	**	**	**	**	4 552	795 943	279 923	66 843	22 761
736	Personnel supply services	**	**	**	**	16 136	9 370 643	5 631 924	1 414 077	608 779
7361	Employment agencies	**	**	**	**	9 608	1 974 239	1 062 409	278 522	96 890
7362	Help supply services	**	**	**	**	6 247	5 143 132	3 595 609	889 129	470 541
7362 pt.	Office help supply services	**	**	**	**	3 324	2 230 926	1 599 217	400 485	253 167
7362 pt.	Help supply, except office workers	**	**	**	**	2 923	2 912 206	1 996 392	488 644	217 374
7369	Facilities management services	**	**	**	**	281	2 253 272	973 906	246 426	41 348
7391	Research and development laboratories	**	**	**	**	2 341	3 988 618	1 579 474	398 857	64 139
7397	Testing laboratories and facilities	**	**	**	**	2 444	1 417 145	642 745	153 604	34 963
7393	Detective agencies and protective services	**	**	**	**	9 326	5 391 439	3 000 406	724 067	340 457
7393 pt.	Detective agencies and guard services	**	**	**	**	7 011	3 424 266	2 283 335	551 574	294 080
7393 pt.	Armored car services	**	**	**	**	584	446 673	194 509	47 187	13 559
7393 pt.	Burglar and fire alarm systems	**	**	**	**	1 731	1 520 500	522 562	125 306	32 818
7395	Photofinishing laboratories*	**	**	**	**	3 589	2 902 762	813 764	193 482	71 742
7399 pt.	Sign painting shops	**	**	**	**	1 402	181 097	58 841	13 010	4 788
7399 pt.	Interior designing	**	**	**	**	3 455	825 335	213 379	52 644	13 276
7399 pt.	Telephone answering services	**	**	**	**	3 361	677 516	301 102	72 280	38 995
735, 7396, 7399 pt.	Other business services, n.e.c.	**	**	**	**	23 576	9 465 485	3 284 157	786 875	245 349
735	News syndicates	**	**	**	**	439	486 560	161 366	37 341	6 367
7396	Trading stamp services (sales offices)	**	**	**	**	67	136 524	11 441	3 006	700
7399 pt.	Water softening services	**	**	**	**	1 423	464 643	135 914	32 990	9 491
7399 pt.	Packaging and labeling services	**	**	**	**	1 016	804 558	228 949	55 047	21 774
7399 pt.	Miscellaneous business services, n.e.c.	**	**	**	**	20 631	7 573 200	2 746 487	658 491	207 017
75	Automotive repair, services, and garages.....	††	††	††	††	115 481	30 694 948	7 057 151	1 645 153	553 245
751	Automotive rental and leasing, without drivers	††	††	††	††	9 024	9 641 773	1 379 557	333 231	94 195
7512 pt.	Passenger car rental, without drivers	**	**	**	**	3 286	3 482 652	518 478	121 703	39 658
7512 pt.	Passenger car leasing, except finance leasing	**	**	**	**	1 455	1 748 342	145 755	37 110	8 971
7513 pt.	Truck rental, without drivers	**	**	**	**	1 748	1 034 224	149 772	35 769	13 267
7513 pt.	Truck leasing, except finance leasing	**	**	**	**	2 238	3 299 838	553 208	135 901	31 294
7519	Utility trailer and recreational vehicle rental	**	**	**	**	297	76 717	12 344	2 748	1 005
752	Automobile parking	††	††	††	††	8 256	1 575 878	323 041	76 269	34 936
7523	Parking lots	**	**	**	**	5 961	758 319	145 785	34 110	17 780
7525	Parking structures	**	**	**	**	2 295	817 559	177 256	42 159	17 156
753	Automotive repair shops	††	††	††	††	88 445	17 903 775	4 905 508	1 130 389	364 619
7538	General automotive repair shops	††	††	††	††	40 392	7 067 774	1 839 857	426 705	144 054
7538 pt.	General automotive repair shops, except diesel	**	**	**	**	37 534	5 968 039	1 550 319	358 363	124 900
7538 pt.	Diesel repair shops	**	**	**	**	2 858	1 099 735	289 538	70 342	19 154
7531	Top and body repair shops	††	††	††	††	23 871	4 918 675	1 438 823	332 319	103 390
7534, 5, 9	Other automotive repair shops	††	††	††	††	24 182	5 917 326	1 626 828	371 365	117 175
7534	Tire retreading and repair shops	**	**	**	**	1 849	935 584	201 951	46 472	14 561
7535	Paint shops	**	**	**	**	2 829	694 248	228 873	50 929	18 488
7539 pt.	Auto electrical and fuel system services	**	**	**	**	1 941	352 362	104 587	24 384	8 160
7539 pt.	Radiator repair	**	**	**	**	2 511	435 503	118 653	26 639	8 866
7539 pt.	Glass replacement and repair	**	**	**	**	2 624	755 658	193 540	44 519	13 179
7539 pt.	Brake, front end, and wheel alignment	**	**	**	**	2 811	654 097	201 705	46 417	13 374
7539 pt.	Exhaust system services (muffler shops)	**	**	**	**	3 021	821 198	201 052	43 772	13 069
7539 pt.	Transmission repair shops	**	**	**	**	5 356	1 007 203	302 252	71 242	22 157
7539 pt.	Other automotive repair shops, n.e.c.	**	**	**	**	1 240	261 473	74 215	16 991	5 321
754	Automotive services, except repair	††	††	††	††	9 756	1 573 522	449 045	105 264	59 495
7542	Car washes	**	**	**	**	5 868	860 711	232 276	54 629	40 080
7549	Other automotive services	**	**	**	**	3 888	712 811	216 769	50 635	19 415
76	Miscellaneous repair services	††	††	††	††	54 421	14 132 735	4 559 102	1 091 229	299 662
762	Electrical and electronic repair shops	††	††	††	††	16 703	4 108 104	1 349 787	318 017	87 359
7622	Radio and TV repair shops	††	††	††	††	7 089	1 333 062	397 235	94 843	30 929
7623, 9	Other electrical and electronic repair shops	††	††	††	††	9 614	2 775 042	952 552	223 174	56 430
7623	Refrigeration and air-conditioning repair shops	**	**	**	**	3 225	866 049	276 928	62 934	15 155
7629	Electrical and electronic repair shops, n.e.c.	**	**	**	**	6 389	1 908 993	675 624	160 240	41 275
764	Reupholstery and furniture repair	††	††	††	††	6 001	598 292	192 420	44 007	19 823

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				Individual proprie- torships (number)	Partne- rships (number)					
76	Miscellaneous repair services—Con.									
763, 9	Other repair shops and related services.....	††	††	††	††	31 717	9 426 339	3 016 895	729 205	192 480
763	Watch, clock, and jewelry repair.....	††	††	††	††	1 575	194 575	63 289	15 317	5 747
769	Miscellaneous repair and related services.....	††	††	††	††	30 142	9 231 764	2 953 606	713 888	186 733
7692	Welding repair.....	††	††	††	††	4 978	972 388	329 789	81 351	24 488
7694	Armature rewinding shops.....	††	††	††	††	2 630	1 843 035	582 496	145 292	31 220
7699	Repair shops and related services, n.e.c.....	††	††	††	††	22 534	6 416 341	2 041 321	487 245	131 025
7699 pt.	Farm machinery and equipment repair shops.....	††	††	††	††	914	175 025	40 252	9 637	3 251
7699 pt.	Lawnmower, saw, knife, tool sharpening and repair.....	††	††	††	††	1 634	254 629	69 416	16 072	5 652
7699 pt.	Sewer and septic tank cleaning services.....	††	††	††	††	1 666	378 305	142 958	33 551	9 906
7699 pt.	Other repair and related services, n.e.c.....	††	††	††	††	18 320	5 608 382	1 788 695	427 985	112 216
78, 79	Amusement and recreation services, including motion pictures.....	††	††	††	††	67 215	33 114 974	8 805 091	2 107 456	803 776
781, 2	Motion picture production, distribution, and services.....	††	††	††	††	7 905	10 117 034	2 451 083	607 041	127 209
7813	Motion picture production, except for TV.....	††	††	††	††	1 858	1 582 999	603 200	156 261	25 891
7814	Motion picture, tape production for TV.....	††	††	††	††	1 958	2 474 642	729 911	180 992	34 200
7819	Services allied to motion picture production.....	††	††	††	††	2 736	1 986 659	797 785	194 133	52 024
7823	Motion picture film exchanges.....	††	††	††	††	813	2 721 536	193 239	45 477	9 657
7824	Film or tape distribution for TV.....	††	††	††	††	260	1 261 627	98 309	22 907	3 469
7829	Services allied to motion picture distribution.....	††	††	††	††	280	89 571	28 639	7 271	1 968
783	Motion picture theaters.....	††	††	††	††	9 344	3 575 737	566 647	129 359	103 461
7832	Motion picture theaters, except drive-in.....	††	††	††	††	7 215	3 224 241	497 000	117 428	92 203
7833	Drive-in motion picture theaters.....	††	††	††	††	2 129	351 496	69 647	11 931	11 258
792	Producers, orchestras, and entertainers.....	††	††	††	††	6 712	3 301 101	971 041	254 541	56 833
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services.....	††	††	††	††	2 994	1 921 624	556 684	147 882	30 663
7922 pt.	Producers of live theatrical productions.....	††	††	††	††	873	750 487	203 423	49 786	13 449
7922 pt.	Producers of radio and TV shows, except tape.....	††	††	††	††	395	263 168	95 811	29 434	3 405
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents.....	††	††	††	††	1 052	428 376	157 598	43 498	6 963
7922 pt.	Other theatrical services.....	††	††	††	††	674	479 593	99 852	25 164	6 846
7929	Bands, orchestras, actors, and other entertainers and entertainment groups.....	††	††	††	††	3 718	1 379 477	414 357	106 659	26 170
7929 pt.	Dance groups and artists.....	††	††	††	††	142	27 125	10 246	1 972	980
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations.....	††	††	††	††	61	17 911	5 958	1 350	730
7929 pt.	Other music and entertainment presentations.....	††	††	††	††	3 515	1 334 441	398 153	103 337	24 460
793	Bowling alleys and billiards and pool establishments.....	††	††	††	††	7 379	2 263 967	647 832	169 184	108 909
7932	Billiard and pool establishments.....	††	††	††	††	896	79 924	18 945	4 676	3 503
7933	Bowling alleys.....	††	††	††	††	6 483	2 184 043	628 887	164 508	105 406
79 ex. 792, 3	Commercial sports and other amusement and recreation services.....	††	††	††	††	35 875	13 857 135	4 168 488	947 331	407 364
794	Commercial sports.....	††	††	††	††	2 360	3 418 467	1 170 018	292 819	62 447
7941	Professional sports clubs, managers, promoters.....	††	††	††	††	498	1 128 428	684 139	187 493	19 430
7941 pt.	Baseball clubs.....	††	††	††	††	117	321 465	252 087	39 782	4 654
7941 pt.	Football clubs.....	††	††	††	††	37	176 840	202 655	77 059	3 187
7941 pt.	Other professional sports clubs.....	††	††	††	††	99	324 320	176 974	56 749	7 401
7941 pt.	Managers and promoters.....	††	††	††	††	245	305 803	52 423	13 903	4 188
7948	Racing, including track operation.....	††	††	††	††	1 862	2 290 039	485 879	105 326	43 017
7948 pt.	Auto race track operation.....	††	††	††	††	386	163 315	24 651	4 659	2 941
7948 pt.	Horse race track operation.....	††	††	††	††	104	1 533 235	322 348	69 235	25 961
7948 pt.	Dog race track operation.....	††	††	††	††	48	292 474	63 737	14 650	6 711
7948 pt.	Racing stables and racing, n.e.c.....	††	††	††	††	1 324	301 015	75 143	16 782	7 404
79 ex. 792, 3, 4	Other amusement and recreation services.....	††	††	††	††	33 515	10 438 668	2 998 470	654 512	344 917
791	Dance halls, studios, and schools.....	††	††	††	††	3 645	268 234	84 509	20 920	17 804
791 pt.	Public dance halls or ballrooms.....	††	††	††	††	314	47 609	11 167	2 698	2 825
791 pt.	Dance schools, including children's and professionals'.....	††	††	††	††	3 331	220 625	73 342	18 222	14 979
7992	Public golf courses.....	††	††	††	††	2 289	588 034	163 628	29 313	16 336
7993	Coin-operated amusement device operators.....	††	††	††	††	5 434	1 422 726	285 438	64 139	26 886
7996	Amusement parks.....	††	††	††	††	466	1 823 728	603 104	104 385	46 464
7997	Membership sports and recreation clubs.....	††	††	††	††	7 544	2 487 631	791 688	170 918	96 572
7999	Amusement and recreation services, n.e.c.....	††	††	††	††	14 137	3 848 315	1 070 103	264 837	140 855
7999 pt.	Concession operators of amusement devices, rides.....	††	††	††	††	905	179 934	37 187	5 366	3 889
7999 pt.	Carnivals, circuses, and fairs.....	††	††	††	††	380	221 421	37 636	6 975	4 131
7999 pt.	Carnivals and circuses.....	††	††	††	††	298	196 271	32 992	6 096	3 851
7999 pt.	Fairs.....	††	††	††	††	82	25 150	4 644	879	280
7999 pt.	Other commercial recreation and amusements.....	††	††	††	††	12 852	3 446 960	995 280	252 496	132 835
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens.....	††	††	††	††	220	65 319	19 111	4 081	1 992
7999 pt.	Roller skating rinks.....	††	††	††	††	1 570	299 713	81 849	22 937	20 619
7999 pt.	Ice skating rinks.....	††	††	††	††	172	51 155	13 606	3 786	2 711
7999 pt.	Other amusement and recreation services, n.e.c.....	††	††	††	††	10 890	3 030 773	880 714	221 692	107 513
80, ex. 806	Health services, except hospitals.....	††	††	††	††	346 565	95 609 668	42 632 087	10 367 499	2 433 061
801	Offices of physicians.....	††	††	††	††	172 857	50 662 992	24 576 183	6 099 356	822 037
802	Offices of dentists.....	††	††	††	††	94 994	16 071 205	5 788 458	1 370 841	402 489
803	Offices of osteopathic physicians.....	††	††	††	††	6 548	1 371 126	627 724	153 131	28 977
8041	Offices of chiropractors.....	††	††	††	††	12 376	1 413 267	371 549	83 047	32 538
8042	Offices of optometrists.....	††	††	††	††	14 457	2 091 263	514 178	121 250	43 227
805	Nursing and personal care facilities.....	††	††	††	††	11 286	13 157 898	6 395 821	1 527 482	807 077
8051	Skilled nursing care facilities.....	††	††	††	††	5 761	8 917 289	4 374 863	1 047 802	527 527
8059	Nursing and personal care facilities, n.e.c.....	††	††	††	††	5 525	4 240 609	2 020 958	479 680	279 550

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the United States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	All establishments				Establishments with payroll				
		Number	Receipts (\$1,000)	Unincorporated businesses or operations		Number	Receipts (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
				Individual proprietorships (number)	Partnerships (number)					
80, ex. 806	Health services, except hospitals—Con.									
8049, 807, 8, 9	Other health services	††	††	††	††	34 047	10 841 917	4 358 174	1 012 392	296 716
807	Medical and dental laboratories	††	††	††	††	12 195	4 082 578	1 619 511	384 689	103 711
8071	Medical laboratories	††	††	††	††	4 916	2 819 599	1 066 416	254 841	64 408
8072	Dental laboratories	††	††	††	††	7 279	1 262 979	553 095	129 848	39 303
8049, 808, 9	Other health services, n.e.c.	††	††	††	††	21 852	6 759 339	2 738 663	627 703	193 005
8049	Offices of health practitioners, n.e.c.	**	**	**	**	12 582	1 567 004	628 193	146 014	40 665
808	Outpatient care facilities	**	**	**	**	5 177	3 626 566	1 436 924	327 276	73 396
809	Health and allied services, n.e.c.	**	**	**	**	4 093	1 565 769	673 546	154 413	78 944
81	Legal services	††	††	††	††	115 407	34 325 371	12 554 475	3 025 428	569 359
823, 4, 9	Selected educational services	††	††	††	††	7 222	2 400 418	822 342	196 748	68 477
823	Libraries and information centers	**	**	**	**	125	15 349	5 412	1 258	527
824	Correspondence schools and vocational schools	**	**	**	**	2 540	1 365 408	507 762	121 939	37 978
8241	Correspondence schools	**	**	**	**	134	138 564	31 452	8 769	2 427
8243	Data processing schools	**	**	**	**	144	116 481	48 140	11 261	2 636
8244	Business and secretarial schools	**	**	**	**	625	389 795	155 972	36 457	13 035
8249	Vocational schools, except vocational high schools, n.e.c.	**	**	**	**	1 637	720 568	272 198	65 452	19 880
829	Schools and educational services, n.e.c.	**	**	**	**	4 557	1 019 661	309 168	73 551	29 972
891	Engineering, architectural, and surveying services	††	††	††	††	45 341	34 314 740	14 716 600	3 589 930	581 470
891 pt.	Architectural services	**	**	**	**	13 414	5 914 359	2 404 201	582 666	105 270
891 pt.	Engineering services	**	**	**	**	25 209	27 270 146	11 783 504	2 882 578	441 190
891 pt.	Surveying services	**	**	**	**	6 718	1 130 235	528 895	124 686	35 010
893	Accounting, auditing, and bookkeeping services	††	††	††	††	51 900	14 596 289	5 933 057	1 450 253	330 198
83, 892, 9	Social and other services	††	††	††	††	34 041	4 731 746	1 883 961	441 846	242 676
83	Social services	**	**	**	**	27 638	3 635 697	1 477 307	343 207	222 048
835	Child day care services	**	**	**	**	18 086	1 405 673	616 088	146 915	123 130
832, 3, 6, 9	Other social services	**	**	**	**	9 552	2 230 024	861 219	196 292	98 918
832	Individual and family social services	**	**	**	**	2 247	328 754	137 152	30 431	15 249
833	Job training and vocational rehabilitation services	**	**	**	**	886	434 858	185 959	43 306	15 608
836	Residential care	**	**	**	**	5 327	1 209 433	450 600	102 989	60 406
839	Social services, n.e.c.	**	**	**	**	1 092	256 979	87 508	19 566	7 655
892, 9	Other services	**	**	**	**	6 403	1 096 049	406 654	98 639	20 628
892	Noncommercial educational, scientific, and research organizations	**	**	**	**	353	161 421	68 408	16 073	3 029
899	Services, n.e.c.	**	**	**	**	6 050	934 628	338 246	82 566	17 599

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the United States: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	Total	147 061	61 488 432	23 141 949	5 409 509	2 280 054
7011 pt., 7032, 704	Hotels, camps, and membership lodging	4 148	542 710	155 340	32 691	22 820
7011 pt.	Hotels	154	74 024	28 102	6 261	3 930
7032	Sporting and recreational camps	1 113	187 767	61 000	9 680	6 443
704	Organization hotels and lodging houses, on membership basis	2 881	280 919	66 238	16 750	12 447
7391, 2, 7	Research, testing, and consulting services	959	2 604 082	1 250 790	299 640	53 550
7391	Research and development laboratories	228	1 964 701	956 214	229 310	36 393
7392	Management, consulting, and public relations services	566	528 325	230 668	55 224	13 435
7397	Testing laboratories and facilities	165	111 056	63 908	15 106	3 722

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the United States: 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	10 526	6 665 364	2 105 261	442 110	213 621
792	Producers, orchestras, and entertainers	1 610	1 098 099	472 044	110 801	41 581
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	846	453 139	156 693	36 196	14 305
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	764	644 960	315 351	74 605	27 276
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	2 387	2 596 964	490 774	112 121	61 309
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	367	228 036	100 182	21 677	27 964
84	Noncommercial museums, art galleries, and botanical and zoological gardens	2 020	2 368 928	390 592	90 444	33 345
8411	Noncommercial museums and art galleries	1 910	2 267 605	352 188	81 554	30 619
8421	Noncommercial arboreta, botanical and zoological gardens	110	101 323	38 404	8 890	2 726
7997	Membership sports and recreation clubs	6 054	2 683 728	1 090 604	212 546	107 189
7999 pt.	Fairs	475	286 573	51 839	6 642	3 542
805, 8, 9	Selected health services	10 010	10 882 200	5 196 519	1 211 041	476 224
805	Nursing and personal care facilities	3 046	4 840 159	2 597 242	605 185	283 232
8051	Skilled nursing care facilities	1 528	3 510 227	1 881 162	438 444	194 373
8059	Nursing and personal care facilities, n.e.c.	1 518	1 329 932	716 080	166 741	88 859
808	Outpatient care facilities	4 739	4 202 214	1 656 783	391 365	108 926
809	Health and allied services, n.e.c.	2 225	1 839 827	942 494	214 491	84 066
81	Legal aid societies and similar legal services	1 302	442 188	251 564	61 454	14 462
823, 4, 9	Selected educational services	4 263	1 198 166	487 166	119 385	52 704
823	Libraries and information centers	1 338	292 577	127 736	30 644	12 897
824	Correspondence schools and vocational schools	822	235 372	96 370	23 900	10 715
8241, 9	Correspondence and vocational schools, except vocational high schools, n.e.c.	801	228 800	93 300	23 198	10 414
8243, 4	Data processing, business, and secretarial schools	21	6 572	3 070	702	301
829	Schools and educational services, n.e.c.	2 103	670 217	263 060	64 841	29 092
83	Social services	52 571	19 958 937	7 521 494	1 773 275	903 878
835	Child day care services	12 676	1 529 931	889 369	214 560	135 269
832, 3, 6, 9	Other social services	39 895	18 429 006	6 632 125	1 558 715	768 609
832	Individual and family social services	17 236	5 459 576	2 276 567	540 342	244 034
833	Job training and vocational rehabilitation services	4 425	2 277 531	1 203 997	277 171	209 507
836	Residential care	7 633	3 372 837	1 565 643	366 105	173 516
839	Social services, n.e.c.	10 601	7 319 062	1 585 918	375 097	141 552
861, 2, 4, 9	Selected membership organizations	61 336	16 290 285	5 196 359	1 239 062	492 923
861	Business associations	12 108	4 640 115	1 467 893	356 119	80 174
864	Civic, social, and fraternal associations	35 457	6 271 122	2 077 873	489 522	295 792
862, 9	Other membership organizations	13 771	5 379 048	1 650 593	393 421	116 957
862	Professional membership organizations	5 194	2 565 829	728 204	173 756	41 391
869	Membership organizations, n.e.c.	8 577	2 813 219	922 389	219 665	75 566
892	Noncommercial educational, scientific, and research organizations	1 946	2 904 500	977 456	230 851	49 872

Table 2a. Comparative Statistics for Firms Subject to Federal Income Tax for the United States: 1982 and 1977

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	All establishments					Establishments with payroll					
		1982 (number)	1977 (number)	Receipts			Receipts			Annual payroll		
				1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982	1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982	1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982
	Total -----	††	2 755 142	††	248 813 303	(NA)	426 981 971	225 574 649	89.3	158 624 502	81 182 988	95.4
70	Hotels, motels, and other lodging places -----	††	79 747	††	18 754 597	(NA)	33 214 751	18 127 124	83.2	9 288 766	5 189 723	79.0
7011	Hotels, motor hotels, and motels -----	††	51 861	††	17 718 810	(NA)	32 221 234	17 414 963	85.0	9 067 204	5 027 200	80.4
7011 pt.	Hotels -----	††	12 538	††	9 884 045	(NA)	22 140 654	9 837 126	125.1	6 647 348	3 094 045	114.8
7011 pt.	Hotels, 25 guestrooms or more -----	**	**	**	**	**	21 867 743	9 649 085	126.6	6 594 204	3 053 826	115.9
7011 pt.	Hotels, less than 25 guestrooms -----	**	**	**	**	**	272 911	188 041	45.1	53 144	40 219	32.1
7011 pt.	Motels, motor hotels, and tourist courts -----	††	39 323	††	7 834 765	(NA)	10 080 580	7 577 837	33.0	2 419 856	1 933 155	25.2
7011 pt.	Motels, tourist courts -----	**	**	**	**	**	7 629 829	5 735 956	33.0	1 751 739	1 409 210	24.3
7011 pt.	Motor hotels -----	**	**	**	**	**	2 450 751	1 841 881	33.1	668 117	523 945	27.5
702, 3, 4	Other lodging places -----	††	(NC)	††	(NC)	(X)	993 517	(NC)	(X)	221 562	(NC)	(X)
703	Trailer parks and camps -----	††	18 852	††	733 880	(NA)	737 576	477 750	54.4	150 717	103 020	46.3
702, 4	Rooming, boarding, and membership lodging -----	††	(NC)	††	(NC)	(X)	255 941	(NC)	(X)	70 845	(NC)	(X)

Table 2a. Comparative Statistics for Firms Subject to Federal Income Tax for the United States: 1982 and 1977—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	All establishments					Establishments with payroll					
		1982 (number)	1977 (number)	Receipts			Receipts			Annual payroll		
				1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982	1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982	1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982
72	Personal services -----	††	512 140	††	18 433 465	(NA)	22 980 101	15 297 324	50.2	7 955 677	5 477 598	45.2
721	Laundry, cleaning, and garment services	††	75 355	††	6 828 687	(NA)	9 323 982	6 326 263	47.4	3 224 572	2 287 828	40.9
7215	Coin-operated laundries and dry cleaning	††	24 260	††	1 082 188	(NA)	1 167 955	844 916	38.2	226 489	166 962	35.7
721 ex. 7215	Other laundry, cleaning, and garment services	††	51 095	††	5 746 499	(NA)	8 156 027	5 481 347	48.8	2 998 083	2 120 866	41.4
7211	Power laundries, family and commercial	**	**	**	**	**	699 460	612 852	14.1	305 310	289 154	5.6
7216	Dry-cleaning plants, except rug cleaning	**	**	**	**	**	2 872 823	1 895 772	51.5	1 057 718	718 145	47.3
Other 721	Laundry and cleaning services, n.e.c.	**	**	**	**	**	4 583 744	2 972 723	54.2	1 635 055	1 113 567	46.8
7212	Garment pressing and agents for laundries and dry cleaners	**	**	**	**	**	176 628	130 922	34.9	49 473	40 252	22.9
7213	Linen supply	**	**	**	**	**	1 798 721	1 248 235	44.1	668 168	498 474	34.0
7217	Carpet and upholstery cleaning	**	**	**	**	**	479 401	278 929	71.9	163 526	95 548	71.1
7218	Industrial laundries	**	**	**	**	**	1 895 295	1 147 277	65.2	667 351	417 409	59.9
7214, 9	Other laundry, garment services, including diaper	**	**	**	**	**	233 699	167 360	39.6	86 537	61 884	39.8
722	Photographic studios, portrait	††	37 092	††	1 184 932	(NA)	1 409 339	840 523	67.7	357 483	214 961	66.3
723, 4	Beauty and barber shops	††	264 740	††	5 266 170	(NA)	5 303 623	3 825 327	38.6	2 414 160	1 815 894	32.9
723	Beauty shops	††	196 101	††	4 274 249	(NA)	4 894 121	3 392 412	44.3	2 229 969	1 633 985	36.5
724	Barber shops	††	68 639	††	991 921	(NA)	409 502	432 915	-5.4	184 191	181 909	1.3
725	Shoe repair, shoe shine, and hat-cleaning shops	††	9 608	††	238 557	(NA)	186 478	150 081	24.3	54 902	39 651	38.5
726	Funeral service and crematories	††	19 622	††	2 827 075	(NA)	3 736 938	2 651 966	40.9	927 066	638 813	45.1
729	Miscellaneous personal services	††	105 723	††	2 088 044	(NA)	3 019 741	1 503 164	100.9	977 494	480 451	103.5
73	Business services -----	††	458 232	††	54 500 405	(NA)	106 866 230	49 999 005	113.7	42 416 193	20 852 232	103.4
731	Advertising	††	32 931	††	4 983 473	(NA)	8 324 978	4 482 827	85.7	3 392 129	1 920 517	76.6
7311	Advertising agencies	**	**	**	**	**	5 919 826	3 168 560	86.8	2 654 656	1 467 071	80.9
7312	Outdoor advertising services	**	**	**	**	**	940 741	539 135	74.5	213 114	139 871	52.4
7313	Radio, TV, publishers' advertising representatives	**	**	**	**	**	888 910	448 885	98.0	344 355	209 590	64.3
7319	Advertising, n.e.c.	**	**	**	**	**	575 501	326 247	76.4	180 004	103 985	73.1
734	Services to dwellings and other buildings	††	67 288	††	4 596 863	(NA)	7 537 128	4 210 287	79.0	3 899 208	2 255 858	72.8
7341	Window cleaning	**	**	**	**	**	101 473	76 935	31.9	48 811	40 706	19.9
7342	Disinfecting and exterminating services	**	**	**	**	**	1 550 110	915 977	69.2	626 905	384 823	62.9
7349	Cleaning and maintenance services, n.e.c.	**	**	**	**	**	5 885 545	3 217 375	82.9	3 223 492	1 830 329	76.1
737	Computer and data processing services	††	16 050	††	7 576 471	(NA)	21 809 955	7 475 707	191.7	7 843 340	2 833 163	176.8
7372	Computer programming and other software services	**	**	**	**	**	8 185 546	1 991 875	310.9	3 335 696	957 136	248.5
7374	Data processing services	**	**	**	**	**	10 098 659	4 473 814	125.7	3 447 560	1 614 325	113.6
7379	Computer related services, n.e.c.	**	**	**	**	**	3 525 750	1 010 018	249.1	1 060 084	261 702	305.1
7392	Management, consulting, and public relations services	††	143 800	††	8 342 782	(NA)	15 968 481	6 653 276	140.0	6 529 226	2 838 552	130.0
7394	Equipment rental and leasing services	††	29 259	††	5 102 340	(NA)	10 409 761	4 596 276	126.5	2 304 980	1 060 415	117.4
Other 73	Other business services	††	168 904	††	23 898 476	(NA)	42 815 927	22 447 839	90.7	18 447 310	9 917 788	86.0
732	Credit reporting, collection agencies	**	**	**	**	**	2 105 377	1 238 499	70.0	808 464	538 961	50.0
7331	Direct mail advertising services	**	**	**	**	**	1 742 417	842 799	106.7	559 759	275 911	102.9
7332	Blueprinting and photocopying services	**	**	**	**	**	856 651	397 012	115.8	249 019	117 587	111.8
7333	Commercial photography, art, and graphics	**	**	**	**	**	3 095 499	1 719 243	80.1	1 024 353	587 965	74.2
7339	Stenographic services; and reproduction services, n.e.c.	**	**	**	**	**	795 943	378 976	110.0	279 923	138 932	101.5
736	Personnel supply services	**	**	**	**	**	9 370 643	4 623 693	102.7	5 631 924	2 881 294	95.5
7361	Employment agencies	**	**	**	**	**	1 974 239	921 062	114.3	1 062 409	470 343	125.9
7362	Help supply services	**	**	**	**	**	5 143 132	2 323 676	121.3	3 595 609	1 703 237	111.1
7369	Facilities management services	**	**	**	**	**	2 253 272	1 378 955	63.4	973 906	707 714	37.6
7391	Research and development laboratories	**	**	**	**	**	3 988 618	2 025 573	96.9	1 579 474	843 383	87.3
7397	Testing laboratories and facilities	**	**	**	**	**	1 417 145	686 010	106.6	642 745	308 073	108.6
7393	Detective agencies and protective services	**	**	**	**	**	5 391 439	2 615 492	106.1	3 000 406	1 597 957	87.8
7395	Photofinishing laboratories	**	**	**	**	**	2 902 762	1 872 822	55.0	813 764	522 771	55.7
7399 pt.	Sign painting shops	**	**	**	**	**	181 097	133 513	35.6	58 841	46 443	26.7
7399 pt.	Interior designing	**	**	**	**	**	825 335	354 749	132.7	213 379	85 798	148.7
7399 pt.	Telephone answering services	**	**	**	**	**	677 516	370 117	83.1	301 102	173 975	73.1
735, 7396, 7399 pt.	Other business services, n.e.c.	**	**	**	**	**	9 465 485	5 189 341	82.4	3 284 157	1 798 738	82.6

Table 2a. **Comparative Statistics for Firms Subject to Federal Income Tax for the United States: 1982 and 1977—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	All establishments					Establishments with payroll					
		1982 (number)	1977 (number)	Receipts			Receipts			Annual payroll		
				1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982	1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982	1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982
75	Automotive repair, services, and garages -----	††	200 153	††	21 575 700	(NA)	30 694 948	19 658 527	56.1	7 057 151	4 455 932	58.4
751	Automotive rental and leasing, without drivers -----	††	12 385	††	6 407 035	(NA)	9 641 773	6 290 118	53.3	1 379 557	834 310	65.4
752	Automobile parking -----	††	8 872	††	1 007 741	(NA)	1 575 878	992 438	58.8	323 041	211 154	53.0
7523	Parking lots -----	**	**	**	**	**	758 319	536 203	41.4	145 785	107 089	36.1
7525	Parking structures -----	**	**	**	**	**	817 559	456 235	79.2	177 256	104 065	70.3
753	Automotive repair shops -----	††	154 194	††	12 770 413	(NA)	17 903 775	11 283 484	58.7	4 905 508	3 090 110	58.7
7538	General automotive repair shops -----	††	86 991	††	5 633 332	(NA)	7 067 774	4 641 340	52.3	1 839 857	1 173 217	56.8
7538 pt.	General automotive repair shops, except diesel -----	**	**	**	**	**	5 968 039	4 032 177	48.0	1 550 319	1 013 356	53.0
7538 pt.	Diesel repair shops -----	**	**	**	**	**	1 099 735	609 163	80.5	289 538	159 861	81.1
7531	Top and body repair shops -----	††	38 848	††	3 245 985	(NA)	4 918 675	2 907 033	69.2	1 438 823	874 361	64.6
7534, 5, 9	Other automotive repair shops -----	††	28 355	††	3 891 096	(NA)	5 917 326	3 735 111	58.4	1 626 828	1 042 532	56.0
7534	Tire retreading and repair shops -----	**	**	**	**	**	935 584	709 665	31.8	201 951	156 965	28.7
7535	Paint shops -----	**	**	**	**	**	694 248	436 261	59.1	228 873	148 604	54.0
7539 pt.	Auto electrical and fuel system services -----	**	**	**	**	**	352 362	248 696	41.7	104 587	69 240	51.0
7539 pt.	Radiator repair -----	**	**	**	**	**	435 503	282 333	54.3	118 653	77 533	53.0
7539 pt.	Glass replacement and repair -----	**	**	**	**	**	755 658	452 425	67.0	193 540	120 831	60.2
7539 pt.	Brake, front end, and wheel alignment -----	**	**	**	**	**	654 097	387 220	68.9	201 705	124 058	62.6
7539 pt.	Exhaust system services (muffler shops) -----	**	**	**	**	**	821 198	366 966	123.8	201 052	95 795	109.9
7539 pt.	Transmission repair shops -----	**	**	**	**	**	1 007 203	653 205	54.2	302 252	193 181	56.5
7539 pt.	Other automotive repair shops, n.e.c. -----	**	**	**	**	**	261 473	198 340	31.8	74 215	56 325	31.8
754	Automotive services, except repair -----	††	24 702	††	1 390 511	(NA)	1 573 522	1 092 487	44.0	449 045	320 358	40.2
7542	Car washes -----	**	**	**	**	**	860 711	651 013	32.2	232 276	170 648	36.1
7549	Other automotive services -----	**	**	**	**	**	712 811	423 859	68.2	216 769	136 326	59.0
76	Miscellaneous repair services -----	††	162 910	††	11 028 155	(NA)	14 132 735	9 557 823	47.9	4 559 102	2 991 594	52.4
762	Electrical and electronic repair shops -----	††	52 468	††	3 580 922	(NA)	4 108 104	3 076 528	33.5	1 349 787	1 000 794	34.9
7622	Radio and TV repair shops -----	††	31 788	††	1 561 988	(NA)	1 333 062	1 245 947	7.0	397 235	366 327	8.4
7623, 9	Other electrical and electronic repair shops -----	††	20 680	††	2 018 934	(NA)	2 775 042	1 830 581	51.6	952 552	634 467	50.1
7623	Refrigeration and air-conditioning repair shops -----	**	**	**	**	**	866 049	553 982	56.3	276 928	162 063	70.9
7629	Electrical and electronic repair shops, n.e.c. -----	**	**	**	**	**	1 908 993	1 276 599	49.5	675 624	472 404	43.0
764	Reupholstery and furniture repair -----	††	24 617	††	694 082	(NA)	598 292	488 392	22.5	192 420	147 333	30.6
763, 9	Other repair shops and related services -----	††	85 825	††	6 725 775	(NA)	9 426 339	5 965 527	58.0	3 016 895	1 833 055	64.6
763	Watch, clock, and jewelry repair -----	**	**	**	**	**	194 575	157 225	23.8	63 289	46 797	35.2
769	Miscellaneous repair and related services -----	**	**	**	**	**	9 231 764	5 808 302	58.9	2 953 606	1 786 258	65.4
7692	Welding repair -----	**	**	**	**	**	972 388	707 299	37.5	329 789	229 427	43.7
7694	Armature rewinding shops -----	**	**	**	**	**	1 843 035	1 264 890	45.7	582 496	397 685	46.5
7699	Repair shops and related services, n.e.c. -----	**	**	**	**	**	6 416 341	3 836 113	67.3	2 041 321	1 159 146	76.1
78, 79	Amusement and recreation services, including motion pictures -----	††	176 785	††	21 143 209	(NA)	33 114 974	19 756 133	67.6	8 805 091	5 271 906	67.0
781, 2	Motion picture production, distribution, and services -----	††	10 724	††	5 411 659	(NA)	10 117 034	5 314 465	90.4	2 451 083	1 376 657	78.0
783	Motion picture theaters -----	††	11 815	††	2 605 641	(NA)	3 575 737	2 570 309	39.1	566 647	461 950	22.7
7832	Motion picture theaters, except drive-in -----	**	**	**	**	**	3 224 241	2 130 142	51.4	497 000	376 620	32.0
7833	Drive-in motion picture theaters -----	**	**	**	**	**	351 496	440 167	-20.2	69 647	85 330	-18.4
792	Producers, orchestras, and entertainers -----	††	67 676	††	2 360 594	(NA)	3 301 101	1 768 204	86.7	971 041	524 277	85.2
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	**	**	**	**	**	1 921 624	917 366	109.5	556 684	285 904	94.7
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	**	**	**	**	**	1 379 477	850 838	62.1	414 357	238 373	73.8
793	Bowling alleys and billiards and pool establishments -----	††	11 346	††	1 768 109	(NA)	2 263 967	1 701 686	33.0	647 832	489 977	32.2
7932	Billiard and pool establishments -----	††	3 630	††	121 504	(NA)	79 924	86 797	-7.9	18 945	21 022	-9.9
7933	Bowling alleys -----	††	7 716	††	1 646 605	(NA)	2 184 043	1 614 889	35.2	628 887	468 955	34.1

Table 2a. Comparative Statistics for Firms Subject to Federal Income Tax for the United States: 1982 and 1977—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	All establishments					Establishments with payroll					
		1982 (number)	1977 (number)	Receipts			Receipts			Annual payroll		
				1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982	1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982	1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982
78, 79	Amusement and recreation services, including motion pictures—Con.											
79 ex. 792, 3	Commercial sports and other amusement and recreation services	††	75 224	††	8 997 206	(NA)	13 857 135	8 401 469	64.9	4 168 488	2 419 045	72.3
794	Commercial sports	††	**	††	**	(NA)	3 418 467	2 488 808	37.4	1 170 018	717 642	63.0
7941	Professional sports clubs, managers, promoters	††	**	††	**	(NA)	1 128 428	937 148	20.4	684 139	366 131	86.9
7948	Racing, including track operation	††	**	††	**	(NA)	2 290 039	1 551 660	47.6	485 879	351 511	38.2
79 ex. 792, 3, 4	Other amusement and recreation services	††	**	††	**	(NA)	10 438 668	5 912 661	76.5	2 998 470	1 701 403	76.2
791	Dance halls, studios, and schools	**	**	**	**	**	268 234	168 055	59.6	84 509	58 186	45.2
7992	Public golf courses	**	**	**	**	**	588 034	410 199	43.4	163 628	123 952	32.0
7993	Coin-operated amusement device operators	**	**	**	**	**	1 422 726	486 892	192.2	285 438	115 955	146.2
7996	Amusement parks	**	**	**	**	**	1 823 728	1 172 419	55.6	603 104	352 645	71.0
7997	Membership sports and recreation clubs	**	**	**	**	**	2 487 631	1 147 787	116.7	791 688	385 471	105.4
7999	Amusement and recreation services, n.e.c.	**	**	**	**	**	3 848 315	2 527 309	52.3	1 070 103	665 194	60.9
7999 pt.	Concession operators of amusement devices, rides	**	**	**	**	**	179 934	163 206	10.2	37 187	36 612	1.6
7999 pt.	Carnivals, circuses, and fairs	**	**	**	**	**	221 421	193 698	14.3	37 636	35 502	6.0
7999 pt.	Other commercial recreation and amusements	**	**	**	**	**	3 446 960	2 170 405	58.8	995 280	593 080	67.8
80, ex. 806	Health services, except hospitals	††	443 076	††	54 386 002	(NA)	95 609 668	50 763 959	88.3	42 632 087	20 952 104	103.5
801	Offices of physicians	††	189 143	††	28 756 472	(NA)	50 662 992	26 948 835	88.0	24 576 183	11 854 463	107.3
802	Offices of dentists	††	99 289	††	10 007 222	(NA)	16 071 205	9 528 655	68.7	5 788 458	3 043 927	90.2
803	Offices of osteopathic physicians	††	5 888	††	776 347	(NA)	1 371 126	754 972	81.6	627 724	307 729	104.0
8041	Offices of chiropractors	††	14 343	††	679 677	(NA)	1 413 267	536 241	163.6	371 549	110 025	237.7
8042	Offices of optometrists	††	16 606	††	1 551 920	(NA)	2 091 263	1 397 567	49.6	514 178	289 107	77.9
805	Nursing and personal care facilities	††	30 407	††	7 343 718	(NA)	13 157 898	7 194 881	82.9	6 395 821	3 549 436	80.2
8049, 807, 8, 9	Other health services	††	87 400	††	5 816 475	(NA)	10 841 917	4 948 637	119.1	4 358 174	1 967 168	121.5
807	Medical and dental laboratories	††	15 698	††	2 458 687	(NA)	4 082 578	2 346 751	74.0	1 619 511	959 557	68.8
8071	Medical laboratories	††	5 397	††	1 510 653	(NA)	2 819 599	1 484 782	89.9	1 066 416	593 000	79.8
8072	Dental laboratories	††	10 301	††	948 034	(NA)	1 262 979	861 969	46.5	553 095	366 557	50.9
8049, 808, 9	Other health services, n.e.c.	††	71 702	††	3 357 788	(NA)	6 759 339	2 601 886	159.8	2 738 663	1 007 611	171.8
81	Legal services	††	167 896	††	18 695 771	(NA)	34 325 371	17 147 445	100.2	12 554 475	5 216 812	140.7
823, 4, 9	Selected educational services ..	††	81 752	††	1 836 205	(NA)	2 400 418	1 382 450	73.6	822 342	492 816	66.9
823	Libraries and information centers	**	**	**	**	**	15 349	9 887	55.2	5 412	4 914	10.1
824	Correspondence schools and vocational schools	**	**	**	**	**	1 365 408	841 028	62.3	507 762	302 218	68.0
829	Schools and educational services, n.e.c.	**	**	**	**	**	1 019 661	531 535	91.8	309 168	185 684	66.5
891	Engineering, architectural, and surveying services	††	75 583	††	14 737 195	(NA)	34 314 740	14 048 510	144.3	14 716 600	6 292 104	133.9
891 pt.	Architectural services	**	**	**	**	**	5 914 359	2 967 198	99.3	2 404 201	1 162 264	106.9
891 pt.	Engineering services	**	**	**	**	**	27 270 146	10 389 009	162.5	11 783 504	4 786 335	146.2
891 pt.	Surveying services	**	**	**	**	**	1 130 235	692 303	63.3	528 895	343 505	54.0
893	Accounting, auditing, and bookkeeping services	††	126 129	††	7 990 466	(NA)	14 596 289	7 276 900	100.6	5 933 057	2 917 223	103.4
83, 892, 9	Social and other services	††	270 739	††	5 732 133	(NA)	4 731 746	2 559 449	84.9	1 883 961	1 072 944	75.6
83	Social services	**	**	**	**	**	3 635 697	2 038 468	78.4	1 477 307	865 869	70.6
835	Child day care services	**	**	**	**	**	1 405 673	759 554	85.1	616 088	338 781	81.9
832, 3, 6, 9	Other social services	**	**	**	**	**	2 230 024	1 278 914	74.4	861 219	527 088	63.4
892, 9	Other services	**	**	**	**	**	1 096 049	520 981	110.4	406 654	207 075	96.4

Table 2b. Comparative Statistics for Firms Exempt From Federal Income Tax for the United States: 1982 and 1977

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll		
		1982 (number)	1977 (number)	1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982	1982 (\$1,000)	1977 (\$1,000)	Percent change 1977 to 1982
	Total.....	147 061	(NC)	54 521 966	(NC)	(X)	23 141 949	(NC)	(X)
7011 pt., 7032, 704	Hotels, camps, and membership lodging	4 148	(NC)	512 945	(NC)	(X)	155 340	(NC)	(X)
7391, 2, 7	Research, testing, and consulting services	959	(NC)	2 612 283	(NC)	(X)	1 250 790	(NC)	(X)
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	10 526	(NC)	5 106 601	(NC)	(X)	2 105 261	(NC)	(X)
805, 8, 9	Selected health services	10 010	8 683	10 437 899	4 764 191	119.1	5 196 519	2 516 114	106.5
805	Nursing and personal care facilities	3 046	2 331	4 752 224	2 215 866	114.5	2 597 242	1 203 242	115.9
808	Outpatient care facilities	4 739	4 178	3 957 040	1 805 082	119.2	1 656 783	918 115	80.5
809	Health and allied services, n.e.c.	2 225	2 174	1 728 635	743 243	132.6	942 494	394 757	138.8
81	Legal aid societies and similar legal services	1 302	1 101	420 901	258 994	62.5	251 564	153 198	64.2
823, 4, 9	Selected educational services	4 263	4 108	1 150 449	702 447	63.8	487 166	315 434	54.4
83	Social services	52 571	40 983	16 455 274	8 294 908	98.4	7 521 494	4 124 216	82.4
835	Child day care services	12 676	10 641	1 493 927	829 218	80.2	889 369	494 752	79.8
832, 3, 6, 9	Other social services	39 895	30 342	14 961 347	7 465 690	100.4	6 632 125	3 629 464	82.7
861, 2, 4, 9	Selected membership organizations	61 336	58 125	15 092 862	8 489 457	77.8	5 196 359	3 072 959	69.1
861	Business associations	12 108	11 748	4 650 881	2 308 350	101.5	1 467 893	821 637	78.7
864	Civic, social, and fraternal associations	35 457	34 121	5 557 498	3 606 489	54.1	2 077 873	1 341 523	54.9
862, 9	Other membership organizations	13 771	12 256	4 884 483	2 574 618	89.7	1 650 593	909 799	81.4
892	Noncommercial educational, scientific, and research organizations	1 946	1 914	2 732 752	1 437 290	90.1	977 456	594 724	64.4

Table 3a. Selected Ratios for Firms Subject to Federal Income Tax for the United States: 1982

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	All establishments— Receipts per establishment (dollars)	Establishments with payroll				Establishments without payroll— Receipts per establishment (dollars)
			Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)	
			Per establishment (dollars)	Per employee ¹ (dollars)			
	Total.....	††	338 419	38 446	14 283	9	††
70	Hotels, motels, and other lodging places	††	805 577	30 138	8 428	27	††
7011	Hotels, motor hotels, and motels	††	919 818	29 941	8 426	31	††
7011 pt.	Hotels	††	2 218 725	31 308	9 400	71	††
7011 pt.	Hotels, 25 guestrooms or more	**	3 140 112	31 423	9 475	100	**
7011 pt.	Hotels, less than 25 guestrooms	**	90 518	24 207	4 714	4	**
7011 pt.	Motels, motor hotels, and tourist courts	††	402 402	27 322	6 559	15	††
7011 pt.	Motels, tourist courts	††	334 877	27 719	6 364	12	††
7011 pt.	Motor hotels	**	1 081 055	26 154	7 130	41	**
702, 3, 4	Other lodging places	††	160 219	38 298	8 541	4	††
703	Trailer parks and camps	††	184 302	48 656	9 942	4	††
702, 4	Rooming, boarding, and membership lodging	††	116 390	23 736	6 570	5	††
72	Personal services	††	136 991	23 679	8 198	6	††
721	Laundry, cleaning, and garment services	††	212 333	26 298	9 095	8	††
7215	Coin-operated laundries and dry cleaning	††	106 731	32 689	6 339	3	††
721 ex. 7215	Other laundry, cleaning, and garment services	††	247 385	25 582	9 404	10	††
7211	Power laundries, family and commercial*	**	326 089	19 568	8 541	17	**
7216	Dry-cleaning plants, except rug cleaning*	**	142 205	20 652	7 604	7	**
Other 721	Laundry and cleaning services, n.e.c.*	**	431 533	31 839	11 357	14	**
7212	Garment pressing and agents for laundries and dry cleaners	**	79 598	24 467	6 853	3	**
7213	Linen supply*	**	1 352 422	31 570	11 727	43	**
7217	Carpet and upholstery cleaning	**	121 091	25 146	8 577	5	**
7218	Industrial laundries*	**	1 471 502	36 741	12 937	40	**
7214, 9	Other laundry, garment services, including diaper*	**	127 984	25 614	9 485	5	**
722	Photographic studios, portrait	††	199 087	32 004	8 118	6	††
723, 4	Beauty and barber shops	††	66 999	16 879	7 683	4	††
723	Beauty shops	††	68 810	16 686	7 603	4	††
724	Barber shops	††	50 965	19 593	8 813	3	††
725	Shoe repair, shoe shine, and hat-cleaning shops	††	66 599	26 693	7 859	2	††
726	Funeral service and crematories	††	248 285	50 394	12 502	5	††
729	Miscellaneous personal services	††	152 922	17 106	5 537	9	††

Table 3a. Selected Ratios for Firms Subject to Federal Income Tax for the United States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	All establishments— Receipts per establishment (dollars)	Establishments with payroll				Establishments without payroll— Receipts per establishment (dollars)
			Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)	
			Per establishment (dollars)	Per employee ¹ (dollars)			
73	Business services -----	††	496 763	33 908	13 458	15	††
731	Advertising -----	††	642 855	57 060	23 250	11	††
7311	Advertising agencies -----	††	612 311	55 441	24 862	11	††
7312	Outdoor advertising services -----	**	978 919	82 391	18 665	12	**
7313	Radio, TV, publishers' advertising representatives -----	**	713 984	61 661	23 887	12	**
7319	Advertising, n.e.c. -----	**	534 852	43 313	13 547	12	**
734	Services to dwellings and other buildings -----	††	236 340	13 959	7 222	17	††
7341	Window cleaning -----	**	109 111	21 869	10 520	5	**
7342	Disinfecting and exterminating services -----	**	224 361	32 319	13 071	7	**
7349	Cleaning and maintenance services, n.e.c. -----	**	244 701	12 077	6 615	20	**
737	Computer and data processing services -----	††	1 066 867	61 689	22 185	17	††
7372	Computer programming and other software services -----	**	868 309	64 640	26 341	13	**
7374	Data processing services -----	**	1 505 689	55 057	18 796	27	**
7379	Computer related services, n.e.c. -----	**	818 229	81 063	24 373	10	**
7392	Management, consulting, and public relations services -----	††	387 810	45 175	18 471	9	††
7394	Equipment rental and leasing services -----	††	604 270	78 052	17 283	8	††
Other 73	Other business services -----	††	468 251	26 342	11 349	18	††
732	Credit reporting, collection agencies -----	**	357 207	34 774	13 353	10	**
7331	Direct mail advertising services -----	**	856 225	39 891	12 815	21	**
7332	Blueprinting and photocopying services -----	**	284 507	44 189	12 845	6	**
7333	Commercial photography, art, and graphics -----	**	300 068	54 731	18 112	5	**
7339	Stenographic services; and reproduction services, n.e.c. -----	**	174 856	34 970	12 298	5	**
736	Personnel supply services -----	**	580 729	15 393	9 251	38	**
7361	Employment agencies -----	**	205 479	20 376	10 965	10	**
7362	Help supply services -----	**	823 296	10 930	7 641	75	**
7369	Facilities management services -----	**	8 018 762	54 495	23 554	147	**
7391	Research and development laboratories -----	**	1 703 809	62 187	24 626	27	**
7397	Testing laboratories and facilities -----	**	579 847	40 533	18 384	14	**
7393	Detective agencies and protective services -----	**	578 108	15 836	8 813	37	**
7395	Photofinishing laboratories* -----	**	808 794	40 461	11 343	20	**
7399 pt.	Sign painting shops -----	**	129 170	37 823	12 289	3	**
7399 pt.	Interior designing -----	**	238 881	62 167	16 073	4	**
7399 pt.	Telephone answering services -----	**	201 582	17 374	7 722	12	**
735, 7396, 7399 pt.	Other business services, n.e.c. -----	**	401 488	38 580	13 386	10	**
75	Automotive repair, services, and garages -----	††	265 801	55 482	12 756	5	††
751	Automotive rental and leasing, without drivers -----	††	1 068 459	102 360	14 646	10	††
752	Automobile parking -----	††	190 877	45 108	9 247	4	††
7523	Parking lots -----	**	127 213	42 650	8 199	3	**
7525	Parking structures -----	**	356 235	47 654	10 332	7	**
753	Automotive repair shops -----	††	202 428	49 103	13 454	4	††
7538	General automotive repair shops -----	††	174 980	49 063	12 772	4	††
7538 pt.	General automotive repair shops, except diesel -----	**	159 004	47 783	12 412	3	**
7538 pt.	Diesel repair shops -----	**	384 792	57 415	15 116	7	**
7531	Top and body repair shops -----	††	206 052	47 574	13 916	4	††
7534, 5, 9	Other automotive repair shops -----	††	244 700	50 500	13 884	5	††
7534	Tire retreading and repair shops -----	**	505 995	64 253	13 869	8	**
7535	Paint shops -----	**	245 404	37 551	12 380	7	**
7539 pt.	Auto electrical and fuel system services -----	**	181 536	43 182	12 817	4	**
7539 pt.	Radiator repair -----	**	173 438	49 121	13 383	4	**
7539 pt.	Glass replacement and repair -----	**	287 979	57 338	14 685	5	**
7539 pt.	Brake, front end, and wheel alignment -----	**	232 692	48 908	15 082	5	**
7539 pt.	Exhaust system services (muffler shops) -----	**	271 830	62 836	15 384	4	**
7539 pt.	Transmission repair shops -----	**	188 051	45 458	13 641	4	**
7539 pt.	Other automotive repair shops, n.e.c. -----	**	210 865	49 140	13 948	4	**
754	Automotive services, except repair -----	††	161 288	26 448	7 548	6	††
7542	Car washes -----	**	146 679	21 475	5 795	7	**
7549	Other automotive services -----	**	183 336	36 714	11 165	5	**
76	Miscellaneous repair services -----	††	259 693	47 162	15 214	6	††
762	Electrical and electronic repair shops -----	††	245 950	47 026	15 451	5	††
7622	Radio and TV repair shops -----	††	188 047	43 101	12 843	4	††
7623, 9	Other electrical and electronic repair shops -----	††	288 646	49 177	16 880	6	††
7623	Refrigeration and air-conditioning repair shops -----	**	268 542	57 146	18 273	5	**
7629	Electrical and electronic repair shops, n.e.c. -----	**	298 794	46 251	16 369	6	**
764	Reupholstery and furniture repair -----	††	99 699	30 182	9 707	3	††
763, 9	Other repair shops and related services -----	††	297 201	48 973	15 674	6	††
763	Watch, clock, and jewelry repair -----	**	123 540	33 857	11 013	4	**
769	Miscellaneous repair and related services -----	**	306 276	49 438	15 817	6	**
7692	Welding repair -----	**	195 337	39 709	13 467	5	**
7694	Armature rewinding shops -----	**	700 774	59 034	18 658	12	**
7699	Repair shops and related services, n.e.c. -----	**	284 740	48 970	15 580	6	**

See footnotes at end of table.

Table 3a. Selected Ratios for Firms Subject to Federal Income Tax for the United States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	All establishments— Receipts per establishment (dollars)	Establishments with payroll				Establishments without payroll— Receipts per establishment (dollars)
			Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)	
			Per establishment (dollars)	Per employee ¹ (dollars)			
78, 79	Amusement and recreation services, including motion pictures.....	††	492 672	41 199	10 955	12	††
781, 2	Motion picture production, distribution, and services	††	1 279 827	79 531	19 268	16	††
783	Motion picture theaters	††	382 677	34 561	5 477	11	††
7832	Motion picture theaters, except drive-in	**	446 880	34 969	5 390	13	**
7833	Drive-in motion picture theaters	**	165 099	31 222	6 186	5	**
792	Producers, orchestras, and entertainers	††	491 821	58 084	17 086	8	††
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	**	641 825	62 669	18 155	10	**
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	**	371 027	52 712	15 833	7	**
793	Bowling alleys and billiards and pool establishments	††	306 812	20 788	5 948	15	††
7932	Billiard and pool establishments	††	89 201	22 816	5 408	4	††
7933	Bowling alleys	††	336 888	20 720	5 966	16	††
79 ex. 792, 3	Commercial sports and other amusement and recreation services ..	††	386 262	34 017	10 233	11	††
794	Commercial sports	††	1 448 503	54 742	18 736	26	††
7941	Professional sports clubs, managers, promoters	††	2 265 920	58 077	35 210	39	††
7948	Racing, including track operation	††	1 229 881	53 236	11 295	23	††
79 ex. 792 3, 4	Other amusement and recreation services	††	311 463	30 264	8 693	10	††
791	Dance halls, studios, and schools	**	73 590	15 066	4 747	5	**
7992	Public golf courses	**	256 896	35 996	10 016	7	**
7993	Coin-operated amusement device operators	**	261 819	52 917	10 617	5	**
7996	Amusement parks	**	3 913 579	39 250	12 980	100	**
7997	Membership sports and recreation clubs	**	329 750	25 759	8 198	13	**
7999	Amusement and recreation services, n.e.c.	**	272 216	27 321	7 597	10	**
7999 pt.	Concession operators of amusement devices, rides	**	198 822	46 267	9 562	4	**
7999 pt.	Carnivals, circuses, and fairs	**	582 687	53 600	9 111	11	**
7999 pt.	Other commercial recreation and amusements	**	268 204	25 949	7 493	10	**
80, ex. 806	Health services, except hospitals	††	275 878	39 296	17 522	7	††
801	Offices of physicians	††	293 092	61 631	29 897	5	††
802	Offices of dentists	††	169 181	39 930	14 382	4	††
803	Offices of osteopathic physicians	††	209 396	47 318	21 663	4	††
8041	Offices of chiropractors	††	114 194	43 434	11 419	3	††
8042	Offices of optometrists	††	144 654	48 379	11 895	3	††
805	Nursing and personal care facilities	††	1 165 860	16 303	7 925	72	††
8049, 807, 8, 9	Other health services	††	318 440	36 540	14 688	9	††
807	Medical and dental laboratories	††	334 775	39 365	15 616	9	††
8071	Medical laboratories	††	573 556	43 777	16 557	13	††
8072	Dental laboratories	††	173 510	32 134	14 073	5	††
8049, 808 9	Other health services, n.e.c.	††	309 324	35 022	14 190	9	††
81	Legal services	††	297 429	60 288	22 050	5	††
823, 4, 9	Selected educational services	††	332 376	35 054	12 009	9	††
823	Libraries and information centers	**	122 792	29 125	10 269	4	**
824	Correspondence schools and vocational schools	**	537 562	35 953	13 370	15	**
829	Schools and educational services, n.e.c.	**	223 757	34 020	10 315	7	**
891	Engineering, architectural, and surveying services	††	756 815	59 014	25 309	13	††
891 pt.	Architectural services	**	440 909	56 183	22 838	8	**
891 pt.	Engineering services	**	1 081 762	61 810	26 708	18	**
891 pt.	Surveying services	**	168 240	32 283	15 107	5	**
893	Accounting, auditing, and bookkeeping services	††	281 239	44 205	17 968	6	††
83, 892, 9	Social and other services	††	139 001	19 498	7 763	7	††
83	Social services	**	131 547	16 373	6 653	8	**
835	Child day care services	**	77 722	11 416	5 004	7	**
832, 3, 6, 9	Other social services	**	233 461	22 544	8 706	10	**
892, 9	Other services	**	171 177	53 134	19 714	3	**

¹Based on number of employees for pay period including March 12.

Table 3b. Selected Ratios for Firms Exempt From Federal Income Tax for the United States: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)	Per establishment (dollars)	Per employee ¹ (dollars)		
	Total	418 115	26 968	370 744	23 913	10 150	16
7011 pt., 7032, 704	Hotels, camps, and membership lodging	130 837	23 782	123 661	22 478	6 807	6
7391, 2, 7	Research, testing, and consulting services	2 715 414	48 629	2 723 966	48 782	23 357	56
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	633 229	31 202	485 142	23 905	9 855	20
805, 8, 9	Selected health services	1 087 133	22 851	1 042 747	21 918	10 912	48
805	Nursing and personal care facilities	1 589 021	17 089	1 560 152	16 779	9 170	93
808	Outpatient care facilities	886 730	38 579	834 995	36 328	15 210	23
809	Health and allied services, n.e.c.	826 889	21 886	776 915	20 563	11 211	38
81	Legal aid societies and similar legal services	339 622	30 576	323 273	29 104	17 395	11
823, 4, 9	Selected educational services	281 062	22 734	269 868	21 828	9 243	12
83	Social services	379 657	22 081	313 010	18 205	8 321	17
835	Child day care services	120 695	11 310	117 855	11 044	6 575	11
832, 3, 6, 9	Other social services	461 938	23 977	375 018	19 465	8 629	19
861, 2, 4, 9	Selected membership organizations	265 591	33 048	246 069	30 619	10 542	8
861	Business associations	383 227	57 876	384 116	58 010	18 309	7
864	Civic, social, and fraternal associations	176 866	21 201	156 739	18 789	7 025	8
862, 9	Other membership organizations	390 607	45 992	354 693	41 763	14 113	8
892	Noncommercial educational, scientific, and research organizations	1 492 549	58 239	1 404 292	54 795	19 599	26

¹Based on number of employees for pay period including March 12.

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Total				Hotels, motels, and other lodging places (SIC 70)							
					Total				Hotels, motor hotels, and motels (SIC 7011)			
									Total			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States	††	††	1 261 698	426 981 971	††	††	41 231	33 214 751	††	††	35 030	32 221 234
Alabama	††	††	15 902	4 338 941	††	††	419	223 895	††	††	371	218 456
Alaska	††	††	2 587	1 154 916	††	††	156	144 446	††	††	127	129 217
Arizona	††	††	17 262	5 070 460	††	††	704	537 682	††	††	605	515 270
Arkansas	††	††	10 118	2 177 408	††	††	438	178 622	††	††	405	172 282
California	††	††	170 370	67 082 580	††	††	4 612	3 594 869	††	††	3 906	3 454 434
Colorado	††	††	21 654	7 325 204	††	††	1 058	645 011	††	††	928	623 816
Connecticut	††	††	19 638	6 408 200	††	††	294	218 772	††	††	219	202 045
Delaware	††	††	3 210	849 651	††	††	101	58 346	††	††	86	55 841
District of Columbia	††	††	6 255	4 217 808	††	††	110	364 382	††	††	92	362 525
Florida	††	††	68 723	21 541 975	††	††	3 183	2 650 681	††	††	2 758	2 542 365
Georgia	††	††	28 224	8 794 695	††	††	810	763 380	††	††	734	755 382
Hawaii	††	††	6 124	2 659 651	††	††	209	973 328	††	††	204	973 127
Idaho	††	††	5 149	1 088 199	††	††	262	113 023	††	††	218	108 493
Illinois	††	††	57 629	21 396 402	††	††	1 070	1 078 306	††	††	903	1 050 316
Indiana	††	††	24 380	6 251 868	††	††	595	355 387	††	††	494	343 503
Iowa	††	††	14 591	3 363 923	††	††	553	203 382	††	††	498	197 975
Kansas	††	††	12 688	3 063 605	††	††	437	173 125	††	††	402	170 115
Kentucky	††	††	14 690	3 678 055	††	††	500	298 412	††	††	453	292 228
Louisiana	††	††	22 119	7 697 708	††	††	526	564 149	††	††	466	557 673
Maine	††	††	5 932	1 203 733	††	††	756	165 310	††	††	534	136 602
Maryland	††	††	22 628	8 583 343	††	††	439	361 942	††	††	375	353 777
Massachusetts	††	††	33 947	13 316 871	††	††	904	695 963	††	††	697	667 738
Michigan	††	††	43 705	13 448 485	††	††	1 244	550 315	††	††	1 057	531 264
Minnesota	††	††	19 996	6 472 120	††	††	900	432 514	††	††	683	412 005
Mississippi	††	††	9 689	2 171 570	††	††	316	182 365	††	††	280	179 366
Missouri	††	††	25 587	8 159 869	††	††	924	530 244	††	††	792	511 656
Montana	††	††	5 014	1 005 964	††	††	483	160 864	††	††	429	156 871
Nebraska	††	††	8 485	2 229 069	††	††	372	132 311	††	††	338	127 052
Nevada	††	††	6 158	6 059 792	††	††	569	3 442 075	††	††	542	3 432 553
New Hampshire	††	††	5 546	1 245 952	††	††	467	139 644	††	††	366	125 599
New Jersey	††	††	45 490	16 348 884	††	††	1 269	2 435 480	††	††	1 079	2 410 002
New Mexico	††	††	7 363	2 408 363	††	††	489	221 476	††	††	439	214 453
New York	††	††	102 875	43 804 255	††	††	2 260	2 151 084	††	††	1 739	2 059 029
North Carolina	††	††	27 073	6 268 200	††	††	1 121	523 684	††	††	960	501 899
North Dakota	††	††	3 134	811 307	††	††	247	96 094	††	††	230	94 402
Ohio	††	††	52 092	15 514 605	††	††	1 059	697 620	††	††	870	676 833
Oklahoma	††	††	16 659	5 097 050	††	††	508	303 233	††	††	455	295 997
Oregon	††	††	16 280	3 898 545	††	††	723	291 429	††	††	628	281 859
Pennsylvania	††	††	55 022	19 083 092	††	††	1 450	1 096 331	††	††	1 137	1 046 781
Rhode Island	††	††	5 393	1 350 969	††	††	107	65 548	††	††	82	63 299
South Carolina	††	††	13 865	3 301 219	††	††	788	479 797	††	††	713	458 014
South Dakota	††	††	3 517	674 358	††	††	327	80 794	††	††	297	78 085
Tennessee	††	††	21 443	6 343 907	††	††	905	592 457	††	††	788	569 389
Texas	††	††	85 700	32 038 427	††	††	2 198	1 992 277	††	††	1 993	1 951 330
Utah	††	††	7 887	2 172 740	††	††	351	193 992	††	††	303	188 179
Vermont	††	††	3 218	662 330	††	††	424	120 407	††	††	349	113 297
Virginia	††	††	27 568	9 176 995	††	††	998	744 100	††	††	864	725 426
Washington	††	††	25 402	7 359 324	††	††	818	432 627	††	††	695	415 617
West Virginia	††	††	7 424	1 759 317	††	††	274	172 794	††	††	244	168 796
Wisconsin	††	††	22 838	5 956 217	††	††	1 040	386 481	††	††	824	358 673
Wyoming	††	††	3 455	893 850	††	††	464	204 301	††	††	379	190 328

Table 4a. **Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Hotels, motels, and other lodging places (SIC 70)—Con.											
	Hotels, motor hotels, and motels (SIC 7011)—Con.											
	Hotels (SIC 7011 pt.)								Motels, motor hotels, and tourist courts (SIC 7011 pt.)			
	Total				Hotels, 25 guestrooms or more (SIC 7011 pt.) †		Hotels, less than 25 guestrooms (SIC 7011 pt.) †		Total			
	All establishments		Establishments with payroll						All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States -----	††	††	9 979	22 140 654	6 964	21 867 743	3 015	272 911	††	††	25 051	10 080 580
Alabama -----	††	††	91	83 660	69	81 763	22	1 897	††	††	280	134 796
Alaska -----	††	††	81	112 133	67	109 443	14	2 690	††	††	46	17 084
Arizona -----	††	††	193	352 716	141	347 507	52	5 209	††	††	412	162 554
Arkansas -----	††	††	87	55 275	62	53 285	25	1 990	††	††	318	117 007
California -----	††	††	1 224	2 521 331	841	2 479 406	383	41 925	††	††	2 682	933 103
Colorado -----	††	††	317	415 746	209	404 755	108	10 991	††	††	611	208 070
Connecticut -----	††	††	69	125 201	57	123 717	12	1 484	††	††	150	76 844
Delaware -----	††	††	20	30 428	11	29 697	9	731	††	††	66	25 413
District of Columbia -----	††	††	63	333 669	61	(D)	2	(D)	††	††	29	28 856
Florida -----	††	††	853	1 585 312	630	1 562 224	223	23 088	††	††	1 905	957 053
Georgia -----	††	††	202	430 761	162	427 478	40	3 283	††	††	532	324 621
Hawaii -----	††	††	178	964 192	158	962 079	20	2 113	††	††	26	8 935
Idaho -----	††	††	52	57 767	32	55 436	20	2 331	††	††	166	50 726
Illinois -----	††	††	306	782 028	240	777 362	66	4 666	††	††	597	268 288
Indiana -----	††	††	124	143 343	90	139 974	34	3 369	††	††	370	200 160
Iowa -----	††	††	115	83 386	70	80 741	45	2 645	††	††	383	114 589
Kansas -----	††	††	84	66 911	55	64 865	29	2 046	††	††	318	103 204
Kentucky -----	††	††	120	162 242	94	(D)	26	(D)	††	††	333	129 986
Louisiana -----	††	††	133	341 199	93	337 340	40	3 859	††	††	333	216 474
Maine -----	††	††	147	61 527	73	55 932	74	5 595	††	††	387	75 075
Maryland -----	††	††	112	192 819	95	190 721	17	2 098	††	††	263	160 958
Massachusetts -----	††	††	212	459 640	159	453 365	53	6 275	††	††	485	208 098
Michigan -----	††	††	257	309 429	149	301 058	108	8 371	††	††	800	221 835
Minnesota -----	††	††	201	271 914	135	267 745	66	4 169	††	††	482	140 091
Mississippi -----	††	††	57	52 168	37	50 546	20	1 622	††	††	223	127 198
Missouri -----	††	††	229	332 550	140	325 341	89	7 209	††	††	563	179 106
Montana -----	††	††	103	57 822	66	54 905	37	2 917	††	††	326	99 049
Nebraska -----	††	††	74	43 486	56	42 245	18	1 241	††	††	264	83 566
Nevada -----	††	††	193	3 327 696	167	3 325 927	26	1 769	††	††	349	104 857
New Hampshire -----	††	††	108	76 150	61	71 404	47	4 746	††	††	258	49 449
New Jersey -----	††	††	299	2 113 226	221	2 106 978	78	6 248	††	††	780	296 776
New Mexico -----	††	††	93	86 045	52	82 049	41	3 996	††	††	346	128 408
New York -----	††	††	628	1 677 603	427	1 658 271	201	19 332	††	††	1 111	381 426
North Carolina -----	††	††	180	184 801	123	180 469	57	4 332	††	††	780	317 098
North Dakota -----	††	††	42	33 226	31	32 463	11	763	††	††	188	61 176
Ohio -----	††	††	225	383 759	169	380 173	56	3 586	††	††	645	293 074
Oklahoma -----	††	††	92	92 052	54	89 530	38	2 522	††	††	363	203 945
Oregon -----	††	††	126	104 530	72	100 142	54	4 388	††	††	502	177 329
Pennsylvania -----	††	††	407	692 337	254	677 952	153	14 385	††	††	730	354 444
Rhode Island -----	††	††	23	27 312	14	26 679	9	633	††	††	59	35 987
South Carolina -----	††	††	141	232 114	96	228 265	45	3 849	††	††	572	225 900
South Dakota -----	††	††	42	14 005	23	12 923	19	1 082	††	††	255	64 080
Tennessee -----	††	††	182	267 657	128	263 080	54	4 577	††	††	606	301 732
Texas -----	††	††	546	1 275 753	421	1 265 876	125	9 877	††	††	1 447	675 577
Utah -----	††	††	67	111 058	51	109 595	16	1 463	††	††	236	77 121
Vermont -----	††	††	156	69 163	73	58 851	83	10 312	††	††	193	44 134
Virginia -----	††	††	213	381 592	176	378 463	37	3 129	††	††	651	343 834
Washington -----	††	††	159	224 838	104	220 221	55	4 617	††	††	536	190 779
West Virginia -----	††	††	55	78 981	35	77 866	20	1 115	††	††	189	89 815
Wisconsin -----	††	††	208	193 614	111	186 949	97	6 665	††	††	616	165 059
Wyoming -----	††	††	90	64 487	49	60 522	41	3 965	††	††	289	125 841

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Hotels, motels, and other lodging places (SIC 70)—Con.											
	Hotels, motor hotels, and motels (SIC 7011)—Con.				Other lodging places (SIC 702, 3, 4)							
	Motels, motor hotels, and tourist courts (SIC 7011 pt.)—Con.				Total				Trailer parks and camps (SIC 703)			
	Motels, tourist courts (SIC 7011 pt.) †		Motor hotels (SIC 7011 pt.) †		All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States	22 784	7 629 829	2 267	2 450 751	††	††	6 201	993 517	††	††	4 002	737 576
Alabama	248	110 866	32	23 930	††	††	48	5 439	††	††	31	4 219
Alaska	41	(D)	5	(D)	††	††	29	15 229	††	††	19	(D)
Arizona	369	116 571	43	45 983	††	††	99	22 412	††	††	70	20 274
Arkansas	298	104 775	20	12 232	††	††	33	6 340	††	††	26	5 939
California	2 461	734 832	221	198 271	††	††	706	140 435	††	††	379	89 932
Colorado	560	161 624	51	46 446	††	††	130	21 195	††	††	98	18 291
Connecticut	130	54 024	20	22 820	††	††	75	16 727	††	††	46	13 021
Delaware	65	(D)	1	(D)	††	††	15	2 505	††	††	14	(D)
District of Columbia	23	22 936	6	5 920	††	††	18	1 857	††	††	-	-
Florida	1 773	801 867	132	155 186	††	††	425	108 316	††	††	313	96 147
Georgia	486	230 814	46	93 807	††	††	76	7 998	††	††	52	6 069
Hawaii	22	(D)	4	(D)	††	††	5	201	††	††	1	(D)
Idaho	159	35 794	7	14 932	††	††	44	4 530	††	††	29	3 511
Illinois	533	200 319	64	67 969	††	††	167	27 990	††	††	81	11 573
Indiana	332	145 584	38	54 576	††	††	101	11 884	††	††	80	10 554
Iowa	360	91 359	23	23 230	††	††	55	5 407	††	††	24	2 617
Kansas	289	84 093	29	19 111	††	††	35	3 010	††	††	15	1 286
Kentucky	310	97 459	23	32 527	††	††	47	6 184	††	††	35	5 740
Louisiana	280	142 742	53	73 732	††	††	60	6 476	††	††	43	5 135
Maine	355	55 543	32	19 532	††	††	222	28 708	††	††	164	24 000
Maryland	235	124 714	28	36 244	††	††	64	8 165	††	††	35	6 395
Massachusetts	425	111 006	60	97 092	††	††	207	28 225	††	††	92	19 450
Michigan	747	175 129	53	46 706	††	††	187	19 051	††	††	146	15 312
Minnesota	443	106 253	39	33 838	††	††	217	20 509	††	††	145	12 334
Mississippi	201	91 047	22	36 151	††	††	36	2 999	††	††	21	2 003
Missouri	526	143 120	37	35 986	††	††	132	18 588	††	††	66	11 654
Montana	301	80 157	25	18 892	††	††	54	3 993	††	††	40	2 835
Nebraska	249	70 255	15	13 311	††	††	34	5 259	††	††	16	2 594
Nevada	332	94 829	17	10 028	††	††	27	9 522	††	††	19	9 060
New Hampshire	235	36 608	23	12 841	††	††	101	14 045	††	††	88	13 692
New Jersey	700	204 388	80	92 388	††	††	190	25 478	††	††	95	18 302
New Mexico	316	91 077	30	37 331	††	††	50	7 023	††	††	40	6 370
New York	1 030	291 233	81	90 193	††	††	521	92 055	††	††	252	50 602
North Carolina	720	263 831	60	53 267	††	††	161	21 785	††	††	125	19 582
North Dakota	175	42 634	13	18 542	††	††	17	1 692	††	††	11	890
Ohio	587	249 099	58	43 975	††	††	189	20 787	††	††	145	14 514
Oklahoma	330	152 259	33	51 686	††	††	53	7 236	††	††	35	4 922
Oregon	445	98 783	57	78 546	††	††	95	9 570	††	††	59	5 914
Pennsylvania	642	225 016	88	129 428	††	††	313	49 550	††	††	181	34 933
Rhode Island	52	21 192	7	14 795	††	††	25	2 249	††	††	14	1 578
South Carolina	521	187 288	51	38 612	††	††	75	21 783	††	††	45	19 944
South Dakota	235	53 017	20	11 063	††	††	30	2 709	††	††	23	2 436
Tennessee	562	250 949	44	50 783	††	††	117	23 068	††	††	90	20 643
Texas	1 250	471 532	197	204 045	††	††	205	40 947	††	††	139	33 961
Utah	218	61 061	18	16 060	††	††	48	5 813	††	††	38	4 483
Vermont	172	30 985	21	13 149	††	††	75	7 110	††	††	51	6 178
Virginia	559	244 658	92	99 176	††	††	134	18 674	††	††	115	17 083
Washington	478	127 429	58	63 350	††	††	123	17 010	††	††	84	13 515
West Virginia	173	66 870	16	22 945	††	††	30	3 998	††	††	21	3 400
Wisconsin	561	119 667	55	45 392	††	††	216	27 808	††	††	174	24 087
Wyoming	270	106 846	19	18 995	††	††	85	13 973	††	††	77	12 735

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Hotels, motels, and other lodging places (SIC 70)—Con.				Personal services (SIC 72)							
	Other lodging places (SIC 702, 3, 4)—Con.				Total				Laundry, cleaning, and garment services (SIC 721)			
	Rooming, boarding, and membership lodging (SIC 702, 4)								Total			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States -----	††	††	2 199	255 941	††	††	167 749	22 980 101	††	††	43 912	9 323 982
Alabama -----	††	††	17	1 220	††	††	2 694	290 657	††	††	775	132 675
Alaska -----	††	††	10	(D)	††	††	237	45 561	††	††	54	19 167
Arizona -----	††	††	29	2 138	††	††	2 132	292 252	††	††	443	103 399
Arkansas -----	††	††	7	401	††	††	1 536	181 483	††	††	408	62 808
California -----	††	††	327	50 503	††	††	16 868	2 760 858	††	††	4 424	1 225 978
Colorado -----	††	††	32	2 904	††	††	2 415	348 643	††	††	694	150 703
Connecticut -----	††	††	29	3 706	††	††	2 872	379 139	††	††	644	141 746
Delaware -----	††	††	1	(D)	††	††	474	50 381	††	††	99	17 353
District of Columbia -----	††	††	18	1 857	††	††	505	99 303	††	††	174	47 224
Florida -----	††	††	112	12 169	††	††	8 753	1 095 441	††	††	2 281	446 989
Georgia -----	††	††	24	1 929	††	††	3 894	494 835	††	††	1 201	216 913
Hawaii -----	††	††	4	(D)	††	††	663	100 785	††	††	101	39 373
Idaho -----	††	††	15	1 019	††	††	682	70 226	††	††	145	22 544
Illinois -----	††	††	86	16 417	††	††	7 746	1 206 000	††	††	2 228	495 472
Indiana -----	††	††	21	1 330	††	††	3 768	499 151	††	††	1 079	192 045
Iowa -----	††	††	31	2 790	††	††	2 544	249 760	††	††	437	75 063
Kansas -----	††	††	20	1 724	††	††	1 933	235 352	††	††	455	79 125
Kentucky -----	††	††	12	444	††	††	2 410	300 427	††	††	632	121 805
Louisiana -----	††	††	17	1 341	††	††	2 344	360 552	††	††	662	156 683
Maine -----	††	††	58	4 708	††	††	661	70 524	††	††	159	28 259
Maryland -----	††	††	29	1 770	††	††	2 989	446 918	††	††	800	180 084
Massachusetts -----	††	††	115	8 775	††	††	4 861	618 090	††	††	1 150	261 112
Michigan -----	††	††	41	3 739	††	††	5 802	839 312	††	††	1 685	349 229
Minnesota -----	††	††	72	8 175	††	††	2 895	425 836	††	††	619	137 124
Mississippi -----	††	††	15	996	††	††	1 460	150 594	††	††	451	58 171
Missouri -----	††	††	66	6 934	††	††	4 015	504 726	††	††	957	180 805
Montana -----	††	††	14	1 158	††	††	604	57 762	††	††	142	20 744
Nebraska -----	††	††	18	2 665	††	††	1 439	156 248	††	††	268	51 116
Nevada -----	††	††	8	462	††	††	671	148 777	††	††	197	75 751
New Hampshire -----	††	††	13	353	††	††	695	86 123	††	††	149	41 456
New Jersey -----	††	††	95	7 176	††	††	6 254	802 072	††	††	1 614	328 002
New Mexico -----	††	††	10	653	††	††	988	101 819	††	††	247	43 108
New York -----	††	††	269	41 453	††	††	13 073	1 948 092	††	††	4 078	806 228
North Carolina -----	††	††	36	2 203	††	††	4 316	537 885	††	††	1 208	233 259
North Dakota -----	††	††	6	802	††	††	599	64 015	††	††	114	21 725
Ohio -----	††	††	44	6 273	††	††	8 066	1 095 792	††	††	2 002	390 903
Oklahoma -----	††	††	18	2 314	††	††	1 980	305 335	††	††	578	129 475
Oregon -----	††	††	36	3 656	††	††	1 857	223 176	††	††	426	89 754
Pennsylvania -----	††	††	132	14 617	††	††	8 152	1 037 707	††	††	1 713	401 425
Rhode Island -----	††	††	11	671	††	††	857	84 803	††	††	211	34 990
South Carolina -----	††	††	30	1 839	††	††	2 080	243 298	††	††	662	106 434
South Dakota -----	††	††	7	273	††	††	540	53 109	††	††	119	14 651
Tennessee -----	††	††	27	2 425	††	††	3 311	445 524	††	††	864	172 167
Texas -----	††	††	66	6 986	††	††	10 946	1 753 602	††	††	3 303	781 427
Utah -----	††	††	10	1 330	††	††	743	103 776	††	††	215	43 053
Vermont -----	††	††	24	932	††	††	391	37 831	††	††	85	15 909
Virginia -----	††	††	19	1 591	††	††	4 172	552 903	††	††	1 156	228 092
Washington -----	††	††	39	3 495	††	††	3 321	405 311	††	††	743	150 069
West Virginia -----	††	††	9	598	††	††	1 327	145 602	††	††	255	42 591
Wisconsin -----	††	††	42	3 721	††	††	3 845	433 304	††	††	717	144 728
Wyoming -----	††	††	8	1 238	††	††	369	39 429	††	††	89	15 076

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Personal services (SIC 72)—Con.											
	Laundry, cleaning, and garment services (SIC 721)—Con.											
	Coin-operated laundries and dry cleaning (SIC 7215)				Other laundry, cleaning, and garment services (SIC 721 e. 7215)							
					Total				Power laundries, family and commercial (SIC 7211)* †		Dry-cleaning plants, except rug cleaning (SIC 7216)* †	
	All establishments		Establishments with payroll		All establishments		Establishments with payroll					
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)
United States	††	††	10 943	1 167 955	††	††	32 969	8 156 027	2 145	699 460	20 202	2 872 823
Alabama	††	††	206	11 161	††	††	569	121 514	24	5 602	392	40 294
Alaska	††	††	20	3 267	††	††	34	15 900	5	817	19	13 589
Arizona	††	††	117	15 652	††	††	326	87 747	14	2 623	169	30 348
Arkansas	††	††	117	5 910	††	††	291	56 898	16	3 585	186	20 468
California	††	††	626	141 320	††	††	3 798	1 084 658	274	72 278	2 162	339 876
Colorado	††	††	126	25 072	††	††	568	125 631	32	12 461	336	48 424
Connecticut	††	††	147	16 772	††	††	497	124 974	44	11 302	309	48 467
Delaware	††	††	18	1 536	††	††	81	15 817	7	3 142	52	7 013
District of Columbia	††	††	26	3 014	††	††	148	44 210	9	10 415	94	15 646
Florida	††	††	700	63 892	††	††	1 581	383 097	112	34 320	830	120 819
Georgia	††	††	275	22 557	††	††	926	194 356	69	11 922	617	82 628
Hawaii	††	††	31	3 393	††	††	70	35 980	6	6 896	26	7 640
Idaho	††	††	34	2 861	††	††	111	19 683	3	208	66	7 174
Illinois	††	††	664	60 896	††	††	1 564	434 576	105	47 823	910	150 192
Indiana	††	††	406	31 384	††	††	673	160 661	34	12 968	407	52 883
Iowa	††	††	124	8 846	††	††	313	66 217	19	5 837	202	23 726
Kansas	††	††	132	10 068	††	††	323	69 057	17	4 047	191	24 418
Kentucky	††	††	218	14 258	††	††	414	107 547	19	4 574	274	36 548
Louisiana	††	††	103	11 693	††	††	559	144 990	61	11 899	374	54 755
Maine	††	††	62	5 465	††	††	97	22 794	13	3 221	47	6 208
Maryland	††	††	206	35 491	††	††	594	144 593	38	13 002	370	62 003
Massachusetts	††	††	271	32 649	††	††	879	228 463	81	32 507	533	75 496
Michigan	††	††	496	57 575	††	††	1 189	291 654	77	26 760	739	98 343
Minnesota	††	††	136	12 469	††	††	483	124 655	27	13 091	308	44 595
Mississippi	††	††	119	5 590	††	††	332	52 581	32	5 636	234	23 974
Missouri	††	††	248	25 795	††	††	709	155 010	36	12 673	424	53 460
Montana	††	††	42	2 979	††	††	100	17 765	8	2 053	58	5 981
Nebraska	††	††	58	3 422	††	††	210	47 694	7	2 619	129	15 108
Nevada	††	††	54	10 497	††	††	143	65 254	12	2 314	83	19 628
New Hampshire	††	††	45	3 123	††	††	104	38 333	9	6 835	59	10 991
New Jersey	††	††	322	35 264	††	††	1 292	292 738	61	29 059	853	109 187
New Mexico	††	††	88	8 002	††	††	159	35 106	7	2 696	94	10 688
New York	††	††	846	99 380	††	††	3 232	706 848	172	57 294	2 058	234 731
North Carolina	††	††	301	22 689	††	††	907	210 570	64	12 196	614	83 115
North Dakota	††	††	28	4 071	††	††	86	17 654	11	3 374	44	5 287
Ohio	††	††	528	60 227	††	††	1 474	330 676	75	22 821	901	120 840
Oklahoma	††	††	161	15 123	††	††	417	114 352	35	14 030	257	44 741
Oregon	††	††	92	9 904	††	††	334	79 850	20	6 776	189	22 592
Pennsylvania	††	††	377	40 756	††	††	1 336	360 669	57	26 556	843	116 794
Rhode Island	††	††	69	5 243	††	††	142	29 747	18	5 795	77	9 721
South Carolina	††	††	150	9 307	††	††	512	97 127	34	6 726	334	42 240
South Dakota	††	††	36	1 973	††	††	83	12 678	11	3 200	43	4 802
Tennessee	††	††	246	21 147	††	††	618	151 020	45	15 693	383	50 478
Texas	††	††	991	104 468	††	††	2 312	676 959	182	66 800	1 441	277 542
Utah	††	††	48	5 779	††	††	167	37 274	12	2 210	109	13 366
Vermont	††	††	35	2 406	††	††	50	13 503	5	707	30	3 812
Virginia	††	††	326	28 641	††	††	830	199 451	32	9 953	511	80 688
Washington	††	††	144	20 849	††	††	599	129 220	29	5 979	381	48 534
West Virginia	††	††	82	4 730	††	††	173	37 861	12	4 850	111	12 848
Wisconsin	††	††	217	17 283	††	††	500	127 445	48	18 118	295	36 357
Wyoming	††	††	29	2 106	††	††	60	12 970	5	1 197	34	3 765

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Personal services (SIC 72)—Con.											
	Laundry, cleaning, and garment services (SIC 721)—Con.											
	Other laundry, cleaning, and garment services (SIC 721 ex. 7215)—Con.											
	Laundry and cleaning services, n.e.c. (SIC Other 721)*											
	Total †		Garment pressing and agents for laundries and dry cleaners (SIC 7212) †		Linen supply (SIC 7213)* †		Carpet and upholstery cleaning (SIC 7217) †		Industrial laundriers (SIC 7218)* †		Other laundry, garment services, including diaper (SIC 7214,9)* †	
	Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)
United States -----	10 622	4 583 744	2 219	176 628	1 330	1 798 721	3 959	479 401	1 288	1 895 295	1 826	233 699
Alabama -----	153	75 618	29	1 826	15	20 516	55	4 495	30	47 728	24	1 053
Alaska -----	10	1 494	2	(D)	-	(D)	4	(D)	1	(D)	3	117
Arizona -----	143	54 776	15	897	19	31 147	76	7 445	13	12 797	20	2 490
Arkansas -----	89	32 845	18	1 392	19	5 116	24	2 615	18	23 326	10	396
California -----	1 362	672 504	315	29 966	171	270 745	481	70 976	151	266 648	244	34 169
Colorado -----	200	64 746	33	2 511	29	24 060	90	8 911	18	25 855	30	3 409
Connecticut -----	144	65 205	28	2 361	17	28 368	52	7 402	17	24 483	30	2 591
Delaware -----	22	5 662	2	(D)	3	3 545	13	1 343	2	(D)	2	(D)
District of Columbia -----	45	18 149	23	2 896	6	(D)	4	(D)	-	-	12	(D)
Florida -----	639	227 958	116	8 451	59	96 403	321	37 626	49	78 780	94	6 698
Georgia -----	240	99 806	49	4 104	34	36 880	77	10 865	35	43 776	45	4 181
Hawaii -----	38	21 444	1	(D)	8	18 295	18	1 497	3	335	8	(D)
Idaho -----	42	12 301	4	(D)	11	(D)	20	1 068	4	1 563	3	115
Illinois -----	549	236 561	157	15 187	51	63 063	186	18 096	59	121 410	96	18 805
Indiana -----	232	94 810	39	2 346	24	21 343	113	8 627	31	58 458	25	4 036
Iowa -----	92	36 654	7	200	6	8 533	44	3 536	18	23 905	17	480
Kansas -----	115	40 592	14	997	19	17 711	39	4 029	21	16 378	22	1 477
Kentucky -----	121	66 425	22	1 083	10	26 642	39	2 650	25	34 951	25	1 099
Louisiana -----	124	78 336	28	1 614	17	52 489	42	4 217	15	18 845	22	1 171
Maine -----	37	13 365	2	(D)	7	5 379	18	1 308	6	6 197	4	(D)
Maryland -----	186	69 588	54	4 226	12	11 774	63	10 803	19	37 771	38	5 014
Massachusetts -----	265	120 460	54	4 652	40	48 104	88	11 700	33	46 252	50	9 752
Michigan -----	373	166 551	54	2 181	60	73 750	138	11 141	65	68 623	56	10 856
Minnesota -----	148	66 969	26	1 134	16	28 087	52	5 804	16	28 303	38	3 641
Mississippi -----	66	22 971	19	771	6	10 978	20	1 696	10	9 203	11	323
Missouri -----	249	88 877	43	3 481	40	35 377	94	12 548	27	31 820	45	5 651
Montana -----	34	9 731	3	119	6	3 104	14	700	8	5 728	3	80
Nebraska -----	74	29 967	10	(D)	9	13 810	31	2 993	15	11 254	9	(D)
Nevada -----	48	43 312	9	626	7	32 419	20	1 547	7	8 572	5	148
New Hampshire -----	36	20 507	5	(D)	8	8 438	14	1 286	4	10 296	5	(D)
New Jersey -----	378	154 492	110	7 459	61	74 476	120	17 824	28	44 685	59	10 048
New Mexico -----	58	21 722	7	592	6	3 467	24	2 841	13	13 996	8	826
New York -----	1 002	414 823	338	31 500	152	196 926	209	41 283	86	111 476	217	33 638
North Carolina -----	229	115 259	34	2 060	24	39 710	105	10 424	30	57 297	36	5 768
North Dakota -----	31	8 993	-	(D)	10	8 067	13	758	-	-	8	(D)
Ohio -----	498	187 015	84	5 500	38	33 138	231	24 769	76	111 712	69	11 896
Oklahoma -----	125	55 581	23	2 826	19	16 728	50	6 971	18	27 945	15	1 111
Oregon -----	125	50 482	9	1 273	11	18 724	67	4 832	17	23 187	21	2 466
Pennsylvania -----	436	217 319	116	7 164	56	83 158	136	19 665	61	93 326	67	14 006
Rhode Island -----	47	14 231	16	(D)	6	6 868	7	932	2	(D)	16	(D)
South Carolina -----	144	48 161	25	1 620	10	18 206	52	4 154	16	21 308	41	2 873
South Dakota -----	29	4 676	6	95	3	2 353	10	941	2	(D)	8	(D)
Tennessee -----	190	84 849	26	1 576	25	28 781	82	8 801	25	42 912	32	2 779
Texas -----	689	332 617	111	10 242	97	105 991	242	31 602	114	171 672	125	13 110
Utah -----	46	21 698	8	(D)	6	(D)	21	2 960	7	6 273	4	(D)
Vermont -----	15	8 984	1	(D)	6	(D)	5	(D)	2	(D)	1	(D)
Virginia -----	287	108 810	69	3 756	24	47 758	112	22 107	25	31 129	57	4 060
Washington -----	189	74 707	30	3 228	19	31 825	102	12 447	19	23 259	19	3 948
West Virginia -----	50	20 163	7	(D)	7	10 574	25	1 570	6	7 721	5	(D)
Wisconsin -----	157	72 970	16	881	14	34 332	90	5 084	17	30 537	20	2 136
Wyoming -----	21	8 008	2	(D)	7	4 411	6	512	4	2 992	2	(D)

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Personal services (SIC 72)—Con.											
	Photographic, studios, portrait (SIC 722)				Beauty and barber shops (SIC 723, 4)							
					Total				Beauty shops (SIC 723)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States	††	††	7 079	1 409 339	††	††	79 160	5 303 623	††	††	71 125	4 894 121
Alabama	††	††	120	18 294	††	††	1 344	64 005	††	††	1 213	58 915
Alaska	††	††	7	910	††	††	115	15 591	††	††	113	(D)
Arizona	††	††	80	18 524	††	††	1 228	98 572	††	††	1 071	86 739
Arkansas	††	††	69	18 027	††	††	682	29 860	††	††	609	26 920
California	††	††	758	153 492	††	††	7 936	631 385	††	††	6 964	581 728
Colorado	††	††	115	20 961	††	††	1 106	88 683	††	††	994	81 223
Connecticut	††	††	76	23 847	††	††	1 597	103 940	††	††	1 378	94 874
Delaware	††	††	16	1 397	††	††	258	15 298	††	††	235	14 304
District of Columbia	††	††	15	1 859	††	††	228	26 697	††	††	191	24 844
Florida	††	††	287	50 789	††	††	4 516	291 065	††	††	4 273	278 634
Georgia	††	††	164	28 581	††	††	1 628	94 070	††	††	1 475	86 746
Hawaii	††	††	39	5 558	††	††	405	35 117	††	††	350	30 693
Idaho	††	††	41	3 795	††	††	332	18 780	††	††	295	16 375
Illinois	††	††	342	75 556	††	††	3 365	245 151	††	††	3 113	231 091
Indiana	††	††	178	36 789	††	††	1 457	88 972	††	††	1 348	82 974
Iowa	††	††	147	16 297	††	††	1 306	73 952	††	††	1 220	69 876
Kansas	††	††	101	21 310	††	††	922	60 769	††	††	846	52 760
Kentucky	††	††	72	12 110	††	††	1 028	52 881	††	††	958	(D)
Louisiana	††	††	111	23 611	††	††	936	65 046	††	††	830	59 660
Maine	††	††	30	2 433	††	††	289	15 701	††	††	266	14 781
Maryland	††	††	114	20 311	††	††	1 535	121 312	††	††	1 435	116 452
Massachusetts	††	††	130	24 942	††	††	2 555	153 844	††	††	2 361	145 868
Michigan	††	††	288	46 895	††	††	2 502	179 168	††	††	2 319	167 346
Minnesota	††	††	163	75 786	††	††	1 427	107 544	††	††	1 323	98 025
Mississippi	††	††	51	7 245	††	††	581	26 586	††	††	526	24 160
Missouri	††	††	191	37 127	††	††	1 817	116 627	††	††	1 664	109 414
Montana	††	††	36	2 342	††	††	285	16 056	††	††	253	14 799
Nebraska	††	††	92	9 868	††	††	742	44 317	††	††	650	38 378
Nevada	††	††	43	20 596	††	††	276	20 641	††	††	235	18 528
New Hampshire	††	††	20	3 004	††	††	354	21 431	††	††	326	19 938
New Jersey	††	††	174	40 845	††	††	3 313	184 489	††	††	2 931	169 206
New Mexico	††	††	36	3 963	††	††	512	27 132	††	††	440	24 843
New York	††	††	405	104 391	††	††	5 760	374 087	††	††	4 886	338 753
North Carolina	††	††	152	43 303	††	††	1 854	99 108	††	††	1 590	86 287
North Dakota	††	††	36	4 625	††	††	322	18 280	††	††	304	16 809
Ohio	††	††	397	83 146	††	††	3 746	270 965	††	††	3 449	253 389
Oklahoma	††	††	102	25 862	††	††	587	37 474	††	††	511	32 457
Oregon	††	††	116	12 089	††	††	919	63 076	††	††	863	60 763
Pennsylvania	††	††	297	56 378	††	††	4 193	258 339	††	††	3 699	236 083
Rhode Island	††	††	30	5 069	††	††	467	19 453	††	††	406	16 869
South Carolina	††	††	82	10 472	††	††	820	39 824	††	††	741	36 186
South Dakota	††	††	34	3 415	††	††	266	15 313	††	††	249	14 621
Tennessee	††	††	152	30 571	††	††	1 584	92 538	††	††	1 424	85 680
Texas	††	††	490	105 259	††	††	4 793	392 582	††	††	4 213	357 754
Utah	††	††	60	7 425	††	††	272	17 425	††	††	252	16 343
Vermont	††	††	10	681	††	††	193	11 057	††	††	181	10 599
Virginia	††	††	144	30 598	††	††	2 041	146 404	††	††	1 873	137 874
Washington	††	††	199	29 745	††	††	1 745	131 976	††	††	1 554	121 958
West Virginia	††	††	49	5 451	††	††	666	33 935	††	††	616	31 464
Wisconsin	††	††	196	22 270	††	††	2 171	137 960	††	††	1 938	125 805
Wyoming	††	††	22	1 525	††	††	184	11 145	††	††	171	10 503

Table 4a. **Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Personal services (SIC 72)—Con.											
	Beauty and barber shops (SIC 723, 4)—Con.				Shoe repair, shoe shine, and hat-cleaning shops (SIC 725)				Funeral service and crematories (SIC 726)			
	Barber shops (SIC 724)											
	All establishments		Establishments with payroll		All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States	††	††	8 035	409 502	††	††	2 800	186 478	††	††	15 051	3 736 938
Alabama	††	††	131	5 090	††	††	45	2 820	††	††	187	46 740
Alaska	††	††	2	(D)	††	††	2	(D)	††	††	7	1 907
Arizona	††	††	157	9 833	††	††	40	2 355	††	††	98	27 178
Arkansas	††	††	73	2 940	††	††	27	1 833	††	††	184	51 740
California	††	††	972	49 657	††	††	347	25 944	††	††	693	244 781
Colorado	††	††	112	7 460	††	††	59	3 838	††	††	99	35 277
Connecticut	††	††	219	9 066	††	††	28	1 214	††	††	248	58 153
Delaware	††	††	23	994	††	††	7	461	††	††	46	8 560
District of Columbia	††	††	37	1 853	††	††	13	1 033	††	††	28	13 264
Florida	††	††	243	12 431	††	††	149	8 270	††	††	550	157 273
Georgia	††	††	153	7 324	††	††	62	3 872	††	††	383	86 675
Hawaii	††	††	55	4 424	††	††	3	(D)	††	††	18	6 049
Idaho	††	††	37	2 405	††	††	10	722	††	††	65	13 552
Illinois	††	††	252	14 060	††	††	100	7 893	††	††	828	216 535
Indiana	††	††	109	5 998	††	††	59	3 760	††	††	495	110 100
Iowa	††	††	86	4 076	††	††	25	1 145	††	††	376	62 818
Kansas	††	††	76	8 009	††	††	32	1 706	††	††	209	47 538
Kentucky	††	††	70	(D)	††	††	28	1 726	††	††	355	78 969
Louisiana	††	††	106	5 386	††	††	49	3 198	††	††	267	70 456
Maine	††	††	23	920	††	††	10	465	††	††	110	17 215
Maryland	††	††	100	4 860	††	††	51	4 938	††	††	178	62 948
Massachusetts	††	††	194	7 976	††	††	55	3 110	††	††	457	91 951
Michigan	††	††	183	11 822	††	††	93	7 393	††	††	573	162 998
Minnesota	††	††	104	9 519	††	††	42	2 790	††	††	305	67 259
Mississippi	††	††	55	2 426	††	††	23	938	††	††	229	47 597
Missouri	††	††	153	7 213	††	††	59	2 812	††	††	469	107 212
Montana	††	††	32	1 257	††	††	9	945	††	††	60	10 825
Nebraska	††	††	92	5 939	††	††	16	773	††	††	185	33 458
Nevada	††	††	41	2 113	††	††	11	1 038	††	††	24	10 253
New Hampshire	††	††	28	1 493	††	††	9	428	††	††	73	12 342
New Jersey	††	††	382	15 283	††	††	76	4 482	††	††	521	127 997
New Mexico	††	††	72	2 289	††	††	16	894	††	††	56	14 526
New York	††	††	874	35 334	††	††	267	16 715	††	††	1 280	316 253
North Carolina	††	††	264	12 821	††	††	96	5 093	††	††	447	103 082
North Dakota	††	††	18	1 471	††	††	10	628	††	††	68	12 778
Ohio	††	††	297	17 576	††	††	113	7 039	††	††	914	222 993
Oklahoma	††	††	76	5 017	††	††	29	1 623	††	††	229	61 315
Oregon	††	††	56	2 313	††	††	37	2 101	††	††	128	30 978
Pennsylvania	††	††	494	22 256	††	††	143	8 833	††	††	934	190 484
Rhode Island	††	††	61	2 584	††	††	8	(D)	††	††	78	16 799
South Carolina	††	††	79	3 638	††	††	51	2 803	††	††	223	48 894
South Dakota	††	††	17	692	††	††	11	663	††	††	70	13 965
Tennessee	††	††	160	6 858	††	††	44	2 690	††	††	326	83 658
Texas	††	††	580	34 828	††	††	217	18 691	††	††	772	242 589
Utah	††	††	20	1 082	††	††	29	2 478	††	††	57	14 911
Vermont	††	††	12	458	††	††	4	216	††	††	54	7 049
Virginia	††	††	168	8 530	††	††	77	4 899	††	††	343	95 074
Washington	††	††	191	10 018	††	††	47	3 919	††	††	145	37 567
West Virginia	††	††	50	2 471	††	††	14	950	††	††	219	48 473
Wisconsin	††	††	233	12 155	††	††	45	2 559	††	††	358	79 522
Wyoming	††	††	13	642	††	††	3	345	††	††	30	6 408

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Personal services (SIC 72)—Con.				Business services (SIC 73)							
	Miscellaneous personal services (SIC 729)				Total				Advertising (SIC 731)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States	††	††	19 747	3 019 741	††	††	215 125	106 866 230	††	††	12 950	8 324 978
Alabama	††	††	223	26 123	††	††	2 127	777 151	††	††	112	46 903
Alaska	††	††	52	(D)	††	††	523	248 332	††	††	13	4 598
Arizona	††	††	243	44 224	††	††	3 175	1 112 764	††	††	149	58 785
Arkansas	††	††	166	17 215	††	††	1 189	277 571	††	††	80	19 906
California	††	††	2 710	479 278	††	††	31 469	16 386 655	††	††	1 538	936 002
Colorado	††	††	342	49 181	††	††	4 077	1 659 774	††	††	185	59 020
Connecticut	††	††	279	50 239	††	††	4 065	1 959 001	††	††	265	137 526
Delaware	††	††	48	7 312	††	††	569	171 403	††	††	27	8 853
District of Columbia	††	††	47	9 226	††	††	1 571	1 155 874	††	††	49	28 878
Florida	††	††	970	141 055	††	††	12 025	4 539 419	††	††	724	262 197
Georgia	††	††	456	64 724	††	††	4 836	2 331 640	††	††	331	182 787
Hawaii	††	††	97	(D)	††	††	1 024	313 686	††	††	57	20 376
Idaho	††	††	89	10 833	††	††	591	168 567	††	††	25	5 349
Illinois	††	††	883	165 393	††	††	11 453	6 129 854	††	††	856	856 367
Indiana	††	††	500	67 485	††	††	3 493	1 169 519	††	††	228	85 273
Iowa	††	††	253	20 485	††	††	1 671	640 017	††	††	111	34 821
Kansas	††	††	214	24 904	††	††	1 798	592 434	††	††	103	32 825
Kentucky	††	††	295	32 936	††	††	1 681	579 242	††	††	100	29 422
Louisiana	††	††	319	41 558	††	††	3 853	2 074 888	††	††	173	53 026
Maine	††	††	63	6 451	††	††	614	141 359	††	††	38	9 238
Maryland	††	††	311	57 325	††	††	4 255	3 107 154	††	††	207	108 173
Massachusetts	††	††	514	83 131	††	††	6 092	4 071 213	††	††	371	174 062
Michigan	††	††	661	93 629	††	††	6 390	3 155 201	††	††	413	342 305
Minnesota	††	††	339	35 333	††	††	3 578	1 502 065	††	††	251	178 943
Mississippi	††	††	125	10 057	††	††	1 082	333 044	††	††	58	16 573
Missouri	††	††	522	60 143	††	††	3 974	2 124 078	††	††	276	158 936
Montana	††	††	72	6 850	††	††	584	112 338	††	††	29	6 086
Nebraska	††	††	136	16 716	††	††	1 174	496 029	††	††	76	23 815
Nevada	††	††	120	20 498	††	††	1 052	520 068	††	††	61	18 908
New Hampshire	††	††	90	7 462	††	††	853	234 243	††	††	54	11 196
New Jersey	††	††	556	116 257	††	††	8 959	4 617 586	††	††	497	225 844
New Mexico	††	††	121	12 196	††	††	1 058	942 888	††	††	51	13 756
New York	††	††	1 283	330 418	††	††	21 477	14 745 256	††	††	1 772	2 567 333
North Carolina	††	††	559	54 040	††	††	3 739	1 204 868	††	††	214	78 945
North Dakota	††	††	49	5 979	††	††	382	106 343	††	††	22	3 445
Ohio	††	††	894	120 746	††	††	7 922	3 680 412	††	††	534	262 972
Oklahoma	††	††	455	49 586	††	††	2 718	1 181 590	††	††	143	46 010
Oregon	††	††	231	25 178	††	††	2 398	685 769	††	††	133	43 811
Pennsylvania	††	††	872	122 248	††	††	8 255	4 581 257	††	††	536	285 444
Rhode Island	††	††	63	(D)	††	††	851	310 318	††	††	55	25 781
South Carolina	††	††	242	34 871	††	††	1 817	489 952	††	††	82	33 357
South Dakota	††	††	40	5 102	††	††	394	74 692	††	††	33	6 322
Tennessee	††	††	341	63 900	††	††	3 063	1 503 624	††	††	238	113 109
Texas	††	††	1 371	213 054	††	††	16 195	8 158 586	††	††	896	433 520
Utah	††	††	110	18 484	††	††	1 290	415 509	††	††	90	23 355
Vermont	††	††	45	2 919	††	††	376	72 905	††	††	20	2 593
Virginia	††	††	411	47 836	††	††	5 023	2 882 001	††	††	236	80 375
Washington	††	††	442	52 035	††	††	3 914	1 672 784	††	††	166	65 547
West Virginia	††	††	124	14 202	††	††	723	201 021	††	††	32	12 211
Wisconsin	††	††	358	46 265	††	††	3 271	1 076 503	††	††	230	88 229
Wyoming	††	††	41	4 930	††	††	462	177 783	††	††	10	1 870

Table 4a. **Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Business services (SIC 73)—Con.											
	Advertising (SIC 731)—Con.								Services to dwellings and other buildings (SIC 734)			
	Advertising agencies (SIC 7311) †				Outdoor advertising services (SIC 7312) †		Radio, TV, publishers' advertising representatives (SIC 7313) †		Advertising, n.e.c. (SIC 7319) †		Total	
											All establishments	Establishments with payroll
	Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States	9 668	5 919 826	961	940 741	1 245	888 910	1 076	575 501	††	††	31 891	7 537 128
Alabama	77	18 321	16	(D)	6	(D)	13	3 007	††	††	476	87 842
Alaska	10	4 490	-	-	1	(D)	2	(D)	††	††	138	28 371
Arizona	114	33 257	14	20 075	6	548	15	4 905	††	††	561	91 339
Arkansas	62	13 924	13	5 342	4	(D)	1	(D)	††	††	244	38 726
California	1 111	640 120	79	126 218	202	95 998	146	73 666	††	††	3 877	1 022 084
Colorado	138	37 916	10	12 387	14	2 130	23	6 587	††	††	575	100 785
Connecticut	211	76 218	10	9 853	14	6 659	30	44 796	††	††	501	106 475
Delaware	21	(D)	2	(D)	1	(D)	3	103	††	††	107	22 965
District of Columbia	43	26 288	1	(D)	1	(D)	4	(D)	††	††	99	62 565
Florida	519	147 505	65	74 434	72	25 082	68	15 176	††	††	2 106	427 739
Georgia	221	122 939	28	31 418	50	18 664	32	9 766	††	††	838	255 717
Hawaii	47	19 429	2	(D)	4	336	4	(D)	††	††	194	43 172
Idaho	15	2 678	3	1 392	5	(D)	2	(D)	††	††	104	11 190
Illinois	612	600 389	50	62 618	122	147 102	72	46 258	††	††	1 498	404 551
Indiana	172	58 002	26	19 949	13	4 868	17	2 454	††	††	631	90 685
Iowa	82	23 859	11	4 970	9	1 264	9	4 728	††	††	310	53 941
Kansas	85	26 505	10	3 743	4	636	4	1 941	††	††	375	53 397
Kentucky	70	17 294	10	3 920	6	(D)	14	(D)	††	††	335	57 347
Louisiana	142	30 599	11	10 195	6	(D)	14	(D)	††	††	572	134 065
Maine	33	8 465	3	(D)	1	(D)	1	(D)	††	††	119	10 949
Maryland	151	64 463	17	14 701	14	22 313	25	6 696	††	††	620	171 396
Massachusetts	293	135 808	13	11 997	36	14 067	29	12 190	††	††	793	181 473
Michigan	292	283 126	32	26 805	53	22 067	36	10 307	††	††	912	178 767
Minnesota	194	118 823	15	44 408	24	(D)	18	(D)	††	††	463	88 162
Mississippi	34	7 477	11	5 071	10	(D)	3	(D)	††	††	240	39 847
Missouri	202	114 026	26	24 466	30	17 028	18	3 416	††	††	681	135 383
Montana	21	3 951	4	(D)	-	-	4	(D)	††	††	126	11 253
Nebraska	55	15 783	9	6 906	7	(D)	5	(D)	††	††	242	34 986
Nevada	49	12 865	7	5 722	3	(D)	2	(D)	††	††	183	19 699
New Hampshire	47	9 934	2	(D)	4	(D)	1	(D)	††	††	154	16 447
New Jersey	377	135 113	31	37 008	45	39 082	44	14 641	††	††	1 270	300 262
New Mexico	39	9 097	9	4 315	1	(D)	2	(D)	††	††	175	21 545
New York	1 341	2 071 324	76	44 826	181	265 984	174	185 199	††	††	2 048	1 100 545
North Carolina	150	42 984	23	24 777	25	6 692	16	4 492	††	††	891	152 247
North Dakota	16	2 980	1	(D)	-	-	5	(D)	††	††	60	25 207
Ohio	409	162 509	47	41 014	33	26 531	45	32 918	††	††	1 274	257 246
Oklahoma	106	34 345	14	7 270	12	1 541	11	2 854	††	††	396	68 693
Oregon	108	27 709	5	(D)	12	2 554	8	(D)	††	††	470	53 142
Pennsylvania	408	180 625	45	44 460	54	49 136	29	11 223	††	††	1 230	437 841
Rhode Island	44	(D)	5	(D)	2	(D)	4	(D)	††	††	145	21 484
South Carolina	55	21 251	16	10 871	7	572	4	663	††	††	493	88 466
South Dakota	22	3 542	5	1 965	2	(D)	4	(D)	††	††	76	6 224
Tennessee	168	49 186	23	23 305	23	13 728	24	26 890	††	††	550	110 111
Texas	683	301 653	101	100 601	76	21 140	36	10 126	††	††	2 110	496 723
Utah	70	15 612	10	6 019	4	435	6	1 289	††	††	207	24 197
Vermont	17	2 484	-	-	1	(D)	2	(D)	††	††	62	6 697
Virginia	197	57 873	11	3 236	16	15 933	12	3 333	††	††	848	152 072
Washington	135	45 526	5	(D)	16	2 695	10	(D)	††	††	719	107 615
West Virginia	18	(D)	11	6 339	1	(D)	2	(D)	††	††	153	22 432
Wisconsin	177	51 123	21	8 336	12	(D)	20	(D)	††	††	570	76 652
Wyoming	5	(D)	2	(D)	-	-	3	(D)	††	††	70	6 409

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Business services (SIC 73)—Con.											
	Services to dwellings and other buildings (SIC 734)—Con.						Computer and data processing services (SIC 737)					
	Window cleaning (SIC 7341) †		Disinfecting and exterminating services (SIC 7342) †		Cleaning and maintenance services, n.e.c. (SIC 7349) †		Total				Computer programming and other software services (SIC 7372) †	
							All establishments		Establishments with payroll			
Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)	
United States -----	930	101 473	6 909	1 550 110	24 052	5 885 545	††	††	20 443	21 809 955	9 427	8 185 546
Alabama -----	3	(D)	196	38 940	277	(D)	††	††	200	238 423	87	109 295
Alaska -----	2	(D)	7	(D)	129	27 053	††	††	28	14 327	10	4 813
Arizona -----	5	438	177	32 627	379	58 274	††	††	245	224 045	120	75 717
Arkansas -----	3	(D)	86	19 267	155	(D)	††	††	86	43 788	30	(D)
California -----	58	2 673	899	253 420	2 920	765 991	††	††	3 225	3 736 367	1 730	1 767 771
Colorado -----	18	2 903	34	8 946	523	88 936	††	††	426	460 406	208	161 312
Connecticut -----	21	1 152	52	8 207	428	97 116	††	††	454	445 218	198	128 242
Delaware -----	4	439	23	4 329	80	18 197	††	††	52	17 033	21	4 186
District of Columbia -----	5	593	7	1 679	87	80 293	††	††	122	206 429	50	96 161
Florida -----	51	2 526	769	208 190	1 286	217 023	††	††	839	813 442	362	216 739
Georgia -----	11	998	279	64 437	548	190 282	††	††	459	595 253	205	250 730
Hawaii -----	9	1 029	53	13 735	132	28 408	††	††	83	49 128	32	12 460
Idaho -----	2	(D)	8	973	94	(D)	††	††	55	14 353	18	3 840
Illinois -----	43	11 781	238	56 249	1 217	336 521	††	††	1 136	985 527	492	287 904
Indiana -----	16	1 740	130	23 213	485	65 732	††	††	258	168 445	99	40 741
Iowa -----	10	688	57	10 254	243	42 999	††	††	127	164 761	46	18 703
Kansas -----	7	241	108	19 226	260	33 930	††	††	160	120 363	63	21 852
Kentucky -----	8	749	101	18 901	226	37 697	††	††	128	79 786	36	8 892
Louisiana -----	7	1 211	235	49 769	330	83 085	††	††	207	154 794	79	38 467
Maine -----	2	(D)	7	1 083	110	(D)	††	††	47	13 079	21	3 118
Maryland -----	7	528	113	32 264	500	138 604	††	††	565	1 318 598	267	704 106
Massachusetts -----	30	2 393	94	17 536	669	161 544	††	††	806	1 084 764	414	529 444
Michigan -----	41	2 859	101	23 637	770	152 271	††	††	636	480 972	281	144 667
Minnesota -----	6	380	26	6 309	431	81 473	††	††	395	294 314	192	81 365
Mississippi -----	-	-	113	19 362	127	20 485	††	††	75	45 003	19	5 107
Missouri -----	20	1 019	152	24 639	509	109 725	††	††	379	788 753	132	54 861
Montana -----	1	(D)	5	741	120	(D)	††	††	48	16 901	17	1 942
Nebraska -----	7	435	47	7 104	188	27 447	††	††	98	134 166	35	28 238
Nevada -----	9	461	32	5 530	142	13 708	††	††	70	41 970	38	13 031
New Hampshire -----	2	(D)	4	951	148	(D)	††	††	107	79 335	55	25 070
New Jersey -----	55	7 394	216	42 721	999	250 147	††	††	1 163	1 240 881	542	462 921
New Mexico -----	1	(D)	28	4 100	146	(D)	††	††	95	61 648	50	23 572
New York -----	144	21 889	391	75 141	1 513	1 003 515	††	††	1 825	1 890 561	834	608 131
North Carolina -----	12	1 657	255	51 124	624	99 466	††	††	301	245 726	128	83 157
North Dakota -----	-	-	4	(D)	56	(D)	††	††	30	14 037	8	(D)
Ohio -----	64	6 113	195	40 157	1 015	210 976	††	††	688	594 980	288	203 304
Oklahoma -----	6	862	116	18 794	274	49 037	††	††	220	135 851	88	38 419
Oregon -----	6	393	42	6 514	422	46 235	††	††	211	139 047	88	46 391
Pennsylvania -----	99	9 485	193	45 147	938	383 209	††	††	719	848 575	290	243 966
Rhode Island -----	6	191	12	4 725	127	16 568	††	††	94	98 819	50	52 091
South Carolina -----	1	(D)	156	27 345	336	(D)	††	††	120	51 421	51	14 775
South Dakota -----	3	199	3	371	70	5 654	††	††	31	9 774	10	1 207
Tennessee -----	13	1 046	174	43 573	363	65 492	††	††	258	200 849	106	36 743
Texas -----	48	8 026	631	126 530	1 431	362 167	††	††	1 606	1 639 530	770	679 074
Utah -----	2	(D)	14	2 245	191	(D)	††	††	117	73 309	62	38 052
Vermont -----	3	98	4	542	55	6 057	††	††	40	17 216	23	6 160
Virginia -----	13	789	175	38 357	660	112 926	††	††	653	1 147 005	366	647 697
Washington -----	15	1 026	52	8 873	652	97 716	††	††	384	310 090	173	107 064
West Virginia -----	8	787	48	8 649	97	12 996	††	††	47	20 879	13	1 812
Wisconsin -----	23	1 651	43	13 431	504	61 570	††	††	297	231 102	122	45 456
Wyoming -----	-	-	4	(D)	66	(D)	††	††	28	8 912	8	(D)

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Business services (SIC 73)—Con.											
	Computer and data processing services (SIC 737)—Con.				Management, consulting, and public relations services (SIC 7392)				Equipment rental and leasing services (SIC 7394)			
	Data processing services (SIC 7374) †		Computer related services, n.e.c. (SIC 7379) †		All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States	6 707	10 098 659	4 309	3 525 750	††	††	41 176	15 968 481	††	††	17 227	10 409 761
Alabama	84	107 751	29	21 377	††	††	285	66 956	††	††	200	76 116
Alaska	7	4 772	11	4 742	††	††	94	26 536	††	††	58	71 368
Arizona	71	68 369	54	79 959	††	††	649	161 481	††	††	276	116 309
Arkansas	47	29 601	9	(D)	††	††	150	27 539	††	††	142	41 341
California	801	1 460 628	694	507 968	††	††	6 742	2 307 335	††	††	2 587	1 599 833
Colorado	142	261 020	76	38 074	††	††	834	292 071	††	††	369	158 631
Connecticut	137	204 035	119	112 941	††	††	939	387 214	††	††	196	117 180
Delaware	17	8 873	14	3 974	††	††	124	24 736	††	††	39	11 530
District of Columbia	51	75 617	21	34 651	††	††	768	579 899	††	††	35	20 787
Florida	340	523 039	137	73 664	††	††	2 137	588 540	††	††	1 095	467 669
Georgia	153	222 069	101	122 454	††	††	865	334 991	††	††	368	176 892
Hawaii	33	29 325	18	7 343	††	††	191	35 398	††	††	86	24 484
Idaho	21	8 035	16	2 478	††	††	109	25 156	††	††	49	15 728
Illinois	418	521 258	226	176 365	††	††	2 423	1 172 898	††	††	632	319 659
Indiana	112	93 865	47	33 839	††	††	548	169 627	††	††	322	131 426
Iowa	54	134 193	27	11 865	††	††	246	133 121	††	††	148	42 877
Kansas	70	75 834	27	22 677	††	††	289	88 134	††	††	162	53 844
Kentucky	68	59 006	24	11 888	††	††	223	87 785	††	††	163	93 637
Louisiana	80	79 243	48	37 084	††	††	530	134 457	††	††	791	955 083
Maine	19	5 327	7	4 634	††	††	94	13 563	††	††	61	26 233
Maryland	173	457 161	125	157 331	††	††	975	487 806	††	††	300	157 050
Massachusetts	213	401 023	179	154 297	††	††	1 351	805 211	††	††	332	269 261
Michigan	242	258 810	113	77 495	††	††	1 047	316 183	††	††	463	221 112
Minnesota	127	125 328	76	87 621	††	††	670	230 146	††	††	237	136 768
Mississippi	40	31 298	16	8 598	††	††	111	18 893	††	††	125	58 868
Missouri	175	676 094	72	57 798	††	††	666	286 395	††	††	300	120 340
Montana	19	7 862	12	7 097	††	††	86	16 840	††	††	56	11 254
Nebraska	42	90 106	21	15 822	††	††	184	91 227	††	††	95	24 877
Nevada	22	23 607	10	5 332	††	††	189	55 074	††	††	107	52 504
New Hampshire	28	38 116	24	16 149	††	††	154	37 302	††	††	67	14 497
New Jersey	326	468 735	295	309 225	††	††	1 916	745 573	††	††	480	292 668
New Mexico	28	17 904	17	20 172	††	††	152	35 454	††	††	118	68 334
New York	514	859 148	477	423 282	††	††	4 530	2 317 352	††	††	954	896 872
North Carolina	114	127 726	59	34 843	††	††	555	122 888	††	††	263	86 772
North Dakota	14	9 064	8	(D)	††	††	53	7 317	††	††	46	21 338
Ohio	274	291 274	126	100 402	††	††	1 339	609 555	††	††	584	294 489
Oklahoma	85	70 214	47	27 218	††	††	438	105 188	††	††	413	466 314
Oregon	80	76 679	43	15 977	††	††	366	85 618	††	††	251	97 813
Pennsylvania	265	438 615	164	165 994	††	††	1 638	729 381	††	††	587	304 593
Rhode Island	26	37 980	18	8 748	††	††	114	22 358	††	††	64	18 075
South Carolina	43	14 221	26	22 425	††	††	277	58 013	††	††	145	47 027
South Dakota	13	5 867	8	2 700	††	††	55	9 740	††	††	29	8 660
Tennessee	108	138 482	44	25 624	††	††	424	112 565	††	††	234	73 563
Texas	514	733 645	322	226 811	††	††	2 770	1 042 349	††	††	1 951	1 542 348
Utah	33	22 603	22	12 654	††	††	280	75 712	††	††	143	70 829
Vermont	13	9 832	4	1 224	††	††	63	10 741	††	††	22	6 082
Virginia	164	382 440	123	116 868	††	††	1 224	569 754	††	††	320	140 014
Washington	131	144 296	80	58 730	††	††	679	163 141	††	††	398	173 442
West Virginia	17	8 333	17	10 734	††	††	87	15 026	††	††	80	41 256
Wisconsin	121	152 776	54	32 870	††	††	479	116 828	††	††	169	56 540
Wyoming	18	7 560	2	(D)	††	††	64	11 414	††	††	115	115 574

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Business services (SIC 73)—Con.											
	Other business services (SIC Other 73)											
	Total				Credit reporting, collection agencies (SIC 732) †		Direct mail advertising services (SIC 7331) †		Blueprinting and photocopying services (SIC 7332) †		Commercial photography, art, and graphics (SIC 7333) †	
	All establishments		Establishments with payroll									
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)
United States	††	††	91 438	42 815 927	5 894	2 105 377	2 035	1 742 417	3 011	856 651	10 316	3 095 499
Alabama	††	††	854	260 911	77	16 460	15	4 706	27	5 133	44	6 558
Alaska	††	††	192	103 132	17	4 168	2	(D)	5	3 222	11	5 746
Arizona	††	††	1 295	460 805	66	21 740	19	14 873	60	22 624	127	30 211
Arkansas	††	††	487	106 271	74	12 011	8	2 981	11	2 942	24	2 424
California	††	††	13 500	6 785 034	621	263 572	275	193 507	618	173 756	1 357	414 997
Colorado	††	††	1 688	588 861	126	38 563	25	7 867	95	22 614	171	36 773
Connecticut	††	††	1 710	765 388	82	21 073	54	45 732	46	8 632	269	69 411
Delaware	††	††	220	86 286	13	2 991	8	1 351	3	(D)	27	9 076
District of Columbia	††	††	498	237 316	5	(D)	10	6 443	11	5 186	87	21 742
Florida	††	††	5 124	1 979 832	254	74 944	101	31 960	195	34 105	352	81 522
Georgia	††	††	1 975	786 000	190	68 311	35	26 091	61	19 595	191	52 486
Hawaii	††	††	413	141 128	35	10 195	5	1 341	16	5 818	57	16 470
Idaho	††	††	249	96 791	45	(D)	3	(D)	7	712	14	(D)
Illinois	††	††	4 908	2 390 852	281	131 490	159	173 507	153	40 506	837	335 115
Indiana	††	††	1 506	524 063	163	36 046	23	9 658	38	5 111	132	29 774
Iowa	††	††	729	210 496	82	15 037	22	36 137	15	2 786	53	7 942
Kansas	††	††	709	243 871	69	19 694	13	9 334	38	7 196	73	14 450
Kentucky	††	††	732	231 265	98	24 737	9	7 259	21	3 016	57	(D)
Louisiana	††	††	1 580	643 463	111	29 674	18	5 567	46	14 667	62	11 539
Maine	††	††	255	68 297	19	5 327	1	(D)	8	1 319	17	1 422
Maryland	††	††	1 588	864 131	86	44 615	64	50 449	46	14 811	211	55 483
Massachusetts	††	††	2 439	1 556 442	123	48 059	64	84 586	69	27 145	309	85 022
Michigan	††	††	2 919	1 615 862	173	55 419	60	47 912	118	35 376	357	146 589
Minnesota	††	††	1 562	573 732	102	61 170	42	42 789	40	5 606	230	65 656
Mississippi	††	††	473	153 860	76	9 955	4	(D)	10	2 386	26	3 207
Missouri	††	††	1 672	634 271	133	42 782	46	54 295	45	15 502	203	44 698
Montana	††	††	239	50 004	36	6 566	1	(D)	8	1 180	10	751
Nebraska	††	††	479	186 958	59	16 191	13	27 526	11	857	35	5 852
Nevada	††	††	442	331 913	27	6 842	4	1 720	18	3 909	39	10 992
New Hampshire	††	††	317	75 466	16	5 518	5	(D)	13	1 311	25	4 101
New Jersey	††	††	3 633	1 812 358	173	97 158	90	92 588	72	19 633	432	126 463
New Mexico	††	††	467	742 151	34	8 955	4	329	14	2 421	28	4 499
New York	††	††	10 348	5 972 593	440	281 315	337	366 201	210	108 601	2 008	756 112
North Carolina	††	††	1 515	518 290	108	28 259	22	(D)	37	6 019	158	54 817
North Dakota	††	††	171	34 999	29	5 031	-	-	3	437	10	897
Ohio	††	††	3 503	1 661 170	269	109 392	71	48 698	117	28 435	383	110 070
Oklahoma	††	††	1 108	359 534	92	27 796	17	9 042	37	5 633	88	19 661
Oregon	††	††	967	266 338	112	23 632	19	8 548	35	4 708	78	14 647
Pennsylvania	††	††	3 545	1 975 423	214	78 484	88	119 878	93	23 072	360	96 548
Rhode Island	††	††	379	123 801	7	(D)	7	(D)	7	2 535	56	9 336
South Carolina	††	††	700	211 668	79	14 452	13	4 024	18	3 101	44	6 331
South Dakota	††	††	170	33 972	27	3 675	-	-	2	(D)	9	2 669
Tennessee	††	††	1 359	893 427	165	36 936	25	7 789	46	12 647	102	17 832
Texas	††	††	6 862	3 004 116	359	160 449	98	52 627	272	107 431	540	148 541
Utah	††	††	453	148 107	49	11 655	7	1 194	20	3 707	37	8 419
Vermont	††	††	169	29 576	7	2 666	2	(D)	3	(D)	21	1 656
Virginia	††	††	1 742	792 781	113	26 199	55	37 311	53	10 114	169	45 737
Washington	††	††	1 568	852 949	143	42 382	34	9 218	59	20 328	146	32 140
West Virginia	††	††	324	89 217	64	8 329	4	(D)	11	1 445	13	1 373
Wisconsin	††	††	1 526	507 152	127	27 410	34	22 111	44	6 917	221	50 690
Wyoming	††	††	175	33 604	24	4 121	-	(D)	6	1 178	6	1 012

Table 4a. **Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Business services (SIC 73)—Con.											
	Other business services (SIC Other 73)—Con.											
	Stenographic services; and reproduction services, n.e.c. (SIC 7339) †	Personnel supply services (SIC 736)								Research and development laboratories (SIC 7391) †		
		Total †		Employment agencies (SIC 7361) †		Help supply services (SIC 7362) †		Facilities management services (SIC 7369) †				
Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)	
United States	4 552	795 943	16 136	9 370 643	9 608	1 974 239	6 247	5 143 132	281	2 253 272	2 341	3 988 618
Alabama	27	4 262	147	46 427	88	(D)	55	24 382	4	(D)	26	11 429
Alaska	15	2 485	35	25 239	7	1 418	12	9 088	16	14 733	5	1 252
Arizona	75	8 403	219	92 739	118	23 667	97	65 831	4	3 241	34	14 687
Arkansas	19	755	68	17 539	38	(D)	28	9 670	2	(D)	7	275
California	833	165 933	2 479	1 591 871	1 394	364 159	1 050	1 070 703	35	157 009	495	807 258
Colorado	106	13 274	315	110 306	186	34 699	126	73 673	3	1 934	81	63 215
Connecticut	54	8 070	393	153 631	267	(D)	124	94 954	2	(D)	50	63 272
Delaware	8	580	57	25 004	23	(D)	33	20 890	1	(D)	3	(D)
District of Columbia	49	27 013	101	49 240	54	(D)	44	34 925	3	(D)	9	2 021
Florida	320	52 526	782	597 517	435	59 721	336	215 717	11	322 079	105	32 282
Georgia	127	16 182	392	180 944	231	37 167	152	104 684	9	39 093	24	11 367
Hawaii	27	3 753	54	14 844	30	(D)	22	9 484	2	(D)	8	2 594
Idaho	13	1 386	36	8 297	21	2 961	15	5 336	-	-	7	1 258
Illinois	247	51 483	868	393 395	538	97 854	320	284 634	10	10 907	77	35 935
Indiana	67	5 315	233	107 357	130	20 379	94	84 495	9	2 483	26	5 168
Iowa	29	4 753	102	23 073	49	5 865	53	17 208	-	-	8	1 073
Kansas	44	5 791	76	27 215	37	5 206	36	18 968	3	3 041	9	2 624
Kentucky	31	2 029	105	(D)	53	(D)	50	(D)	2	(D)	10	2 056
Louisiana	68	8 763	304	148 220	173	29 052	127	102 550	4	16 618	40	12 839
Maine	12	1 524	30	7 082	14	(D)	14	5 380	2	(D)	10	2 923
Maryland	68	9 566	293	156 903	166	34 048	113	84 120	14	38 735	81	153 959
Massachusetts	114	23 184	494	340 592	293	(D)	197	179 427	4	(D)	129	385 339
Michigan	178	30 339	460	182 843	238	34 089	218	146 049	4	2 705	71	324 327
Minnesota	96	10 150	250	90 898	134	(D)	114	67 431	2	(D)	30	12 838
Mississippi	14	1 407	56	39 019	37	2 779	15	6 099	4	30 141	6	851
Missouri	79	9 424	298	111 982	168	(D)	127	71 423	3	(D)	17	9 648
Montana	16	989	28	2 063	22	1 176	6	887	-	-	3	(D)
Nebraska	15	962	83	28 379	43	(D)	38	19 129	2	(D)	7	1 534
Nevada	24	3 754	52	14 517	39	(D)	12	8 762	1	(D)	14	(D)
New Hampshire	19	1 186	52	16 410	32	5 678	20	10 732	-	-	16	2 539
New Jersey	110	32 839	756	407 516	480	104 432	262	293 271	14	9 813	104	60 532
New Mexico	27	3 006	64	(D)	32	4 853	26	11 780	6	(D)	34	(D)
New York	328	95 488	1 723	992 349	1 164	320 277	540	657 352	19	14 720	125	472 288
North Carolina	66	3 779	297	(D)	177	(D)	114	68 841	6	8 214	26	17 419
North Dakota	12	715	16	3 849	9	(D)	4	914	3	(D)	5	347
Ohio	183	34 494	699	310 136	408	73 656	282	224 933	9	11 547	93	256 381
Oklahoma	48	4 557	173	76 619	99	(D)	73	56 496	1	(D)	19	4 451
Oregon	58	5 023	133	39 875	74	9 200	59	30 675	-	-	26	6 988
Pennsylvania	144	32 078	683	638 133	404	69 544	253	251 585	26	317 004	92	133 074
Rhode Island	25	5 596	59	22 599	32	(D)	26	16 655	1	(D)	6	949
South Carolina	26	1 594	128	35 745	80	(D)	46	25 964	2	(D)	14	(D)
South Dakota	5	391	19	1 803	12	630	7	1 173	-	-	6	1 993
Tennessee	53	4 327	212	172 970	133	(D)	76	49 325	3	(D)	21	(D)
Texas	349	60 056	1 412	682 790	926	216 891	464	329 951	22	135 948	139	105 863
Utah	20	2 337	46	16 065	22	4 231	24	11 834	-	-	28	15 506
Vermont	12	277	9	1 569	7	(D)	2	(D)	-	-	3	291
Virginia	99	14 838	313	130 809	199	(D)	110	73 532	4	(D)	98	201 688
Washington	117	10 064	228	334 828	140	24 927	81	(D)	7	(D)	52	133 527
West Virginia	7	958	42	11 352	20	(D)	21	10 065	1	(D)	6	1 498
Wisconsin	55	6 416	243	113 081	122	(D)	120	91 864	1	(D)	29	12 919
Wyoming	14	1 869	19	1 836	10	801	9	1 035	-	-	7	2 109

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Business services (SIC 73)—Con.									
	Other business services (SIC Other 73)—Con.									
	Testing laboratories and facilities (SIC 7397) †		Detective agencies and protective services (SIC 7393) †		Photofinishing laboratories (SIC 7395) * †		Sign painting shops (SIC 7399 pt.) †		Interior designing (SIC 7399 pt.) †	
	Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)
United States	2 444	1 417 145	9 326	5 391 439	3 589	2 902 762	1 402	181 097	3 455	825 335
Alabama	36	29 640	136	58 784	27	16 171	16	1 434	29	4 889
Alaska	12	10 767	22	32 086	9	4 611	6	1 211	3	(D)
Arizona	36	10 119	149	68 488	37	21 891	20	2 963	42	7 866
Arkansas	14	4 097	68	23 332	13	7 306	14	1 017	12	1 445
California	303	234 359	1 254	818 374	691	505 974	172	23 604	489	154 426
Colorado	52	36 670	150	83 681	77	49 269	28	4 490	75	18 477
Connecticut	38	24 591	143	100 366	41	44 838	26	2 016	48	7 500
Delaware	5	(D)	26	18 412	4	3 758	3	72	7	1 216
District of Columbia	1	(D)	29	30 722	10	(D)	1	(D)	20	3 520
Florida	122	52 959	684	309 863	184	119 046	86	10 432	373	86 514
Georgia	38	11 964	204	109 645	72	68 752	34	4 303	106	26 071
Hawaii	4	1 100	43	34 051	34	22 680	5	352	14	2 910
Idaho	12	(D)	29	6 398	15	2 012	3	366	5	514
Illinois	91	54 091	397	314 545	157	167 628	83	11 066	156	40 061
Indiana	40	10 586	186	75 811	59	78 675	26	3 394	51	8 279
Iowa	21	4 863	75	23 305	26	14 528	11	539	13	1 480
Kansas	24	10 016	67	23 282	38	20 730	13	2 897	14	3 901
Kentucky	41	13 070	110	43 165	21	17 639	18	2 581	22	4 317
Louisiana	101	78 223	215	114 373	37	23 567	30	3 562	53	6 685
Maine	10	3 400	39	11 705	8	(D)	2	(D)	3	201
Maryland	30	15 379	173	134 510	47	90 470	31	4 250	60	11 989
Massachusetts	66	31 309	256	168 402	104	78 841	29	2 702	74	20 053
Michigan	79	31 234	307	163 662	107	101 374	34	4 845	54	10 980
Minnesota	32	17 676	116	55 169	85	65 412	27	6 425	51	7 596
Mississippi	22	4 759	78	28 512	9	20 228	9	695	19	1 624
Missouri	33	12 217	149	96 102	79	64 267	44	7 294	55	12 029
Montana	18	4 225	26	4 926	10	7 855	5	516	6	580
Nebraska	12	9 981	43	22 106	21	19 244	10	993	21	1 931
Nevada	13	7 448	58	41 487	16	3 895	7	1 791	9	2 761
New Hampshire	6	3 205	41	12 367	11	2 086	5	504	5	348
New Jersey	119	71 610	324	212 544	115	108 517	49	5 754	128	23 724
New Mexico	16	4 672	64	22 596	25	6 266	5	357	8	1 472
New York	129	57 889	830	609 010	413	340 800	94	11 914	481	175 066
North Carolina	35	6 332	172	85 942	55	45 970	28	2 207	89	10 343
North Dakota	18	4 634	15	2 475	11	9 696	3	(D)	2	(D)
Ohio	98	65 657	407	230 078	116	102 372	67	9 356	104	21 406
Oklahoma	49	31 901	122	45 410	42	23 049	17	1 628	46	8 525
Oregon	29	6 863	108	44 281	49	35 763	9	887	24	4 180
Pennsylvania	96	53 743	363	238 823	111	109 921	59	5 588	107	26 411
Rhode Island	10	(D)	53	30 776	16	10 939	1	(D)	10	1 377
South Carolina	22	7 658	107	49 532	21	7 488	19	1 724	38	3 817
South Dakota	4	(D)	22	2 439	9	9 479	3	480	3	(D)
Tennessee	32	14 587	203	83 805	63	51 670	30	3 202	47	6 212
Texas	264	192 537	674	449 074	242	202 528	112	15 171	296	63 166
Utah	25	9 772	40	18 269	23	17 107	9	1 342	9	1 464
Vermont	1	(D)	11	2 040	7	(D)	3	78	5	203
Virginia	54	32 743	215	96 061	44	41 320	31	5 932	73	12 346
Washington	46	21 522	137	63 940	91	51 392	28	4 231	52	8 378
West Virginia	23	8 507	51	12 380	11	(D)	7	910	5	643
Wisconsin	46	27 942	120	60 998	72	40 133	28	3 399	39	5 842
Wyoming	16	5 136	15	4 335	4	(D)	2	(D)	-	-

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Business services (SIC 73)—Con.				Automotive repair, services, and garages (SIC 75)							
	Other business services (SIC Other 73)—Con.				Total				Automotive rental and leasing, without drivers (SIC 751)			
	Telephone answering services (SIC 7399 pt.) †		Other business services, n.e.c. (SIC 735, 7396, 7399 pt.) †									
					All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States -----	3 361	677 516	23 576	9 465 485	††	††	115 481	30 694 948	††	††	9 024	9 641 773
Alabama -----	27	5 097	220	49 921	††	††	1 691	406 410	††	††	150	135 508
Alaska -----	4	(D)	46	11 203	††	††	164	67 477	††	††	35	16 405
Arizona -----	49	8 517	362	135 684	††	††	1 507	395 224	††	††	125	122 386
Arkansas -----	17	1 795	138	29 352	††	††	1 083	220 642	††	††	69	68 484
California -----	659	141 105	3 254	1 296 298	††	††	14 991	4 535 637	††	††	1 001	1 294 373
Colorado -----	74	15 512	313	88 150	††	††	1 944	548 499	††	††	184	176 083
Connecticut -----	92	12 108	374	204 148	††	††	1 577	437 000	††	††	133	120 566
Delaware -----	8	1 943	48	17 645	††	††	299	89 929	††	††	27	42 865
District of Columbia -----	6	5 466	159	(D)	††	††	403	123 159	††	††	16	34 631
Florida -----	180	38 125	1 386	458 037	††	††	5 757	1 735 526	††	††	610	763 472
Georgia -----	73	10 969	428	179 320	††	††	2 825	766 191	††	††	239	297 816
Hawaii -----	10	2 471	101	22 549	††	††	567	249 342	††	††	90	137 954
Idaho -----	7	906	53	(D)	††	††	484	96 536	††	††	47	21 891
Illinois -----	143	27 243	1 259	614 787	††	††	5 030	1 501 056	††	††	387	414 929
Indiana -----	39	4 916	423	143 973	††	††	2 577	622 398	††	††	213	175 099
Iowa -----	21	6 968	251	68 012	††	††	1 526	298 764	††	††	113	81 297
Kansas -----	23	4 155	208	92 586	††	††	1 312	266 705	††	††	73	53 412
Kentucky -----	22	3 235	167	48 493	††	††	1 355	287 805	††	††	89	76 960
Louisiana -----	61	17 959	434	167 825	††	††	2 035	466 780	††	††	132	124 674
Maine -----	14	1 131	82	(D)	††	††	537	120 389	††	††	41	32 453
Maryland -----	45	9 104	353	112 643	††	††	1 798	537 681	††	††	150	162 524
Massachusetts -----	111	15 149	497	246 059	††	††	3 104	861 590	††	††	246	267 169
Michigan -----	91	16 431	830	464 531	††	††	3 887	1 070 310	††	††	286	293 305
Minnesota -----	38	5 443	423	126 904	††	††	1 706	462 485	††	††	131	144 342
Mississippi -----	23	4 538	121	(D)	††	††	984	186 615	††	††	62	43 755
Missouri -----	53	5 687	438	148 344	††	††	2 659	730 133	††	††	187	240 151
Montana -----	12	961	60	(D)	††	††	483	95 320	††	††	42	14 037
Nebraska -----	15	1 437	134	49 965	††	††	944	209 703	††	††	79	55 504
Nevada -----	18	2 454	143	(D)	††	††	492	162 015	††	††	70	67 117
New Hampshire -----	12	1 578	91	(D)	††	††	498	115 787	††	††	44	33 255
New Jersey -----	137	30 421	1 024	523 059	††	††	4 052	1 058 366	††	††	398	343 525
New Mexico -----	25	3 657	119	(D)	††	††	721	156 891	††	††	56	38 084
New York -----	321	81 331	2 909	1 624 229	††	††	8 214	2 210 433	††	††	626	789 895
North Carolina -----	52	7 547	370	(D)	††	††	2 746	586 072	††	††	181	176 317
North Dakota -----	7	869	40	5 655	††	††	292	75 434	††	††	30	31 893
Ohio -----	113	20 435	783	314 260	††	††	5 039	1 330 697	††	††	462	494 468
Oklahoma -----	42	7 442	316	93 820	††	††	1 483	367 054	††	††	96	89 557
Oregon -----	50	7 325	237	63 618	††	††	1 375	327 802	††	††	92	62 649
Pennsylvania -----	134	29 355	1 001	390 315	††	††	5 996	1 389 849	††	††	421	408 878
Rhode Island -----	22	3 595	100	(D)	††	††	544	118 626	††	††	36	32 352
South Carolina -----	23	3 181	148	(D)	††	††	1 357	276 141	††	††	107	88 996
South Dakota -----	4	(D)	57	9 032	††	††	357	60 971	††	††	27	11 984
Tennessee -----	33	7 034	327	(D)	††	††	2 099	509 306	††	††	189	205 650
Texas -----	275	66 164	1 830	697 719	††	††	8 481	2 481 321	††	††	600	777 045
Utah -----	13	4 069	127	37 201	††	††	744	223 627	††	††	53	74 759
Vermont -----	18	1 542	67	9 010	††	††	261	42 615	††	††	14	5 555
Virginia -----	47	8 237	378	129 446	††	††	2 496	616 341	††	††	168	186 526
Washington -----	52	13 535	383	107 464	††	††	2 148	546 983	††	††	161	115 773
West Virginia -----	7	1 134	73	13 383	††	††	630	108 514	††	††	35	18 001
Wisconsin -----	27	5 897	441	123 397	††	††	1 925	472 075	††	††	174	169 269
Wyoming -----	12	1 420	50	8 644	††	††	302	68 722	††	††	27	8 180

Table 4a. **Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Automotive repair, services, and garages (SIC 75)—Con.											
	Automobile parking (SIC 752)								Automotive repair shops (SIC 753)			
	Total				Parking lots (SIC 7523) †		Parking structures (SIC 7525) †		Total			
	All establishments		Establishments with payroll		Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)	All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)					Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States	††	††	8 256	1 575 878	5 961	758 319	2 295	817 559	††	††	88 445	17 903 775
Alabama.....	††	††	73	3 420	59	2 299	14	1 121	††	††	1 357	252 834
Alaska.....	††	††	4	2 407	3	(D)	1	(D)	††	††	106	44 217
Arizona.....	††	††	96	12 970	79	8 886	17	4 084	††	††	1 145	232 070
Arkansas.....	††	††	75	3 306	69	(D)	6	(D)	††	††	879	141 181
California.....	††	††	1 314	269 033	918	112 100	396	156 933	††	††	11 422	2 661 942
Colorado.....	††	††	194	32 723	167	15 730	27	16 993	††	††	1 395	314 419
Connecticut.....	††	††	69	16 603	49	8 228	20	8 375	††	††	1 257	283 379
Delaware.....	††	††	17	1 761	14	(D)	3	(D)	††	††	237	42 267
District of Columbia.....	††	††	279	62 682	106	16 028	173	46 654	††	††	90	21 749
Florida.....	††	††	165	26 025	132	12 560	33	13 465	††	††	4 573	884 350
Georgia.....	††	††	196	31 060	149	20 569	47	10 491	††	††	2 182	405 254
Hawaii.....	††	††	59	17 807	34	10 801	25	7 006	††	††	392	89 665
Idaho.....	††	††	8	1 334	6	(D)	2	(D)	††	††	400	69 713
Illinois.....	††	††	381	84 436	245	36 569	136	47 867	††	††	3 800	928 601
Indiana.....	††	††	112	12 893	79	5 979	33	6 914	††	††	1 952	387 803
Iowa.....	††	††	49	5 153	40	3 096	9	2 057	††	††	1 233	195 040
Kansas.....	††	††	21	3 241	14	(D)	7	(D)	††	††	1 114	197 481
Kentucky.....	††	††	95	12 721	78	8 338	17	4 383	††	††	1 042	181 335
Louisiana.....	††	††	174	17 591	152	10 153	22	7 438	††	††	1 560	300 357
Maine.....	††	††	12	1 071	10	(D)	2	(D)	††	††	449	83 322
Maryland.....	††	††	108	21 213	70	13 213	38	8 000	††	††	1 381	326 053
Massachusetts.....	††	††	188	56 728	139	21 013	49	35 715	††	††	2 465	496 111
Michigan.....	††	††	206	34 100	177	14 467	29	19 633	††	††	2 832	654 860
Minnesota.....	††	††	98	18 965	75	7 400	23	11 565	††	††	1 319	267 838
Mississippi.....	††	††	8	2 646	6	(D)	2	(D)	††	††	853	134 540
Missouri.....	††	††	215	46 770	170	22 516	45	24 254	††	††	2 041	415 024
Montana.....	††	††	12	(D)	10	(D)	2	(D)	††	††	390	75 077
Nebraska.....	††	††	31	6 875	23	2 806	8	4 069	††	††	770	138 232
Nevada.....	††	††	15	1 247	13	(D)	2	(D)	††	††	354	83 444
New Hampshire.....	††	††	3	(D)	-	-	3	(D)	††	††	421	78 674
New Jersey.....	††	††	161	44 213	142	39 254	19	4 959	††	††	3 130	621 888
New Mexico.....	††	††	7	1 808	5	(D)	2	(D)	††	††	591	107 612
New York.....	††	††	1 113	303 826	517	103 454	596	200 372	††	††	5 836	1 046 692
North Carolina.....	††	††	107	10 374	95	7 711	12	2 663	††	††	2 241	372 789
North Dakota.....	††	††	13	597	12	(D)	1	(D)	††	††	229	39 895
Ohio.....	††	††	471	54 078	387	30 521	84	23 557	††	††	3 521	698 742
Oklahoma.....	††	††	85	15 526	70	8 507	15	7 019	††	††	1 185	241 131
Oregon.....	††	††	100	13 707	63	(D)	37	(D)	††	††	1 065	231 810
Pennsylvania.....	††	††	380	94 608	306	48 771	74	45 837	††	††	4 770	828 394
Rhode Island.....	††	††	34	4 738	19	2 901	15	1 837	††	††	435	73 876
South Carolina.....	††	††	22	2 485	15	(D)	7	(D)	††	††	1 132	169 819
South Dakota.....	††	††	3	(D)	3	(D)	-	-	††	††	299	46 345
Tennessee.....	††	††	262	27 955	211	18 768	51	9 187	††	††	1 496	255 179
Texas.....	††	††	742	117 916	658	68 728	84	49 188	††	††	6 490	1 473 473
Utah.....	††	††	46	9 289	45	(D)	1	(D)	††	††	570	126 440
Vermont.....	††	††	2	(D)	1	(D)	1	(D)	††	††	227	34 747
Virginia.....	††	††	184	19 656	142	11 818	42	7 838	††	††	1 962	383 829
Washington.....	††	††	130	32 326	86	19 195	44	13 131	††	††	1 661	367 979
West Virginia.....	††	††	48	3 930	40	3 194	8	736	††	††	450	78 342
Wisconsin.....	††	††	68	9 336	57	6 356	11	2 980	††	††	1 492	260 383
Wyoming.....	††	††	1	(D)	1	(D)	-	-	††	††	252	57 578

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Automotive repair, services, and garages (SIC 75)—Con.											
	Automotive repair shops (SIC 753)—Con.											
	General automotive repair shops (SIC 7538)								Top and body repair shops (SIC 7531)			
	Total				General automotive repair shops, except diesel (SIC 7538 pt.) †		Diesel repair shops (SIC 7538 pt.) †					
	All establishments		Establishments with payroll						All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Establishments (number)	Receipts (\$1,000)	Establishments (number)	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States	††	††	40 392	7 067 774	37 534	5 968 039	2 858	1 099 735	††	††	23 871	4 918 675
Alabama	††	††	650	89 977	599	72 064	51	17 913	††	††	305	74 865
Alaska	††	††	53	24 241	43	13 216	10	11 025	††	††	26	11 229
Arizona	††	††	595	109 628	557	97 004	38	12 624	††	††	232	49 186
Arkansas	††	††	439	62 726	398	49 620	41	13 106	††	††	205	33 637
California	††	††	5 532	1 129 347	5 188	1 003 366	344	125 981	††	††	2 577	708 515
Colorado	††	††	700	130 650	651	110 505	49	20 145	††	††	323	81 731
Connecticut	††	††	521	111 807	495	102 706	26	9 101	††	††	430	93 530
Delaware	††	††	116	17 898	108	15 742	8	2 156	††	††	68	12 715
District of Columbia	††	††	39	8 776	39	8 776	-	-	††	††	21	5 441
Florida	††	††	1 974	344 110	1 825	289 847	149	54 263	††	††	1 052	203 241
Georgia	††	††	966	143 916	886	123 166	80	20 750	††	††	537	113 019
Hawaii	††	††	129	24 597	120	21 955	9	2 642	††	††	139	34 202
Idaho	††	††	175	27 103	157	19 376	18	7 727	††	††	109	16 626
Illinois	††	††	1 635	334 122	1 518	287 957	117	46 165	††	††	1 222	283 006
Indiana	††	††	806	129 623	735	107 724	71	21 899	††	††	605	122 702
Iowa	††	††	529	71 986	469	55 714	60	16 272	††	††	439	63 100
Kansas	††	††	525	78 619	495	66 006	30	12 613	††	††	320	64 990
Kentucky	††	††	458	69 179	427	57 028	31	12 151	††	††	282	52 551
Louisiana	††	††	761	128 449	693	100 774	68	27 675	††	††	314	60 811
Maine	††	††	225	39 164	210	25 908	15	13 256	††	††	137	19 039
Maryland	††	††	676	134 575	650	126 070	26	8 505	††	††	360	85 358
Massachusetts	††	††	1 060	173 175	1 025	165 161	35	8 014	††	††	906	188 965
Michigan	††	††	979	189 576	887	157 360	92	32 216	††	††	906	220 459
Minnesota	††	††	566	104 374	510	72 948	56	31 426	††	††	428	79 340
Mississippi	††	††	432	58 201	389	45 954	43	12 247	††	††	192	33 589
Missouri	††	††	917	142 848	859	123 452	58	19 396	††	††	606	129 907
Montana	††	††	173	24 377	146	19 325	27	5 052	††	††	111	18 567
Nebraska	††	††	366	61 550	323	41 481	43	20 069	††	††	257	44 529
Nevada	††	††	176	37 851	163	32 748	13	5 103	††	††	69	16 799
New Hampshire	††	††	207	35 089	194	28 167	13	6 922	††	††	144	25 354
New Jersey	††	††	1 311	217 429	1 201	171 306	110	46 123	††	††	1 077	226 429
New Mexico	††	††	313	55 569	283	44 324	30	11 245	††	††	118	20 757
New York	††	††	2 696	407 827	2 588	370 921	108	36 906	††	††	1 682	283 506
North Carolina	††	††	1 044	141 911	953	(D)	91	(D)	††	††	504	75 615
North Dakota	††	††	87	13 225	82	8 929	5	4 296	††	††	84	14 825
Ohio	††	††	1 351	242 725	1 240	200 504	111	42 221	††	††	1 110	191 791
Oklahoma	††	††	502	83 781	468	70 847	34	12 934	††	††	296	61 313
Oregon	††	††	496	92 997	450	67 181	46	25 816	††	††	267	58 883
Pennsylvania	††	††	2 320	351 640	2 183	294 526	137	57 114	††	††	1 428	234 913
Rhode Island	††	††	170	24 864	155	(D)	15	(D)	††	††	167	27 336
South Carolina	††	††	551	71 909	516	62 341	35	9 568	††	††	271	39 390
South Dakota	††	††	120	16 363	104	11 386	16	4 977	††	††	104	14 347
Tennessee	††	††	643	98 708	584	78 698	59	20 010	††	††	367	62 663
Texas	††	††	3 317	682 800	3 100	587 212	217	95 588	††	††	1 240	320 151
Utah	††	††	265	51 526	234	37 074	31	14 452	††	††	138	30 673
Vermont	††	††	115	17 838	111	15 529	4	2 309	††	††	77	8 705
Virginia	††	††	1 022	158 130	968	141 527	54	16 603	††	††	427	81 560
Washington	††	††	732	140 740	672	109 504	60	31 236	††	††	444	105 073
West Virginia	††	††	188	33 084	178	28 944	10	4 140	††	††	150	17 528
Wisconsin	††	††	641	95 816	595	82 632	46	13 184	††	††	534	83 688
Wyoming	††	††	128	31 358	110	18 855	18	12 503	††	††	64	12 526

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Automotive repair, services, and garages (SIC 75)—Con.											
	Automotive repair shops (SIC 753)—Con.											
	Other automotive repair shops (SIC 7534, 5, 9)											
	Total				Tire retreading and repair shops (SIC 7534) †		Paint shops (SIC 7535) †		Auto electrical and fuel system services (SIC 7539 pt.) †		Radiator repair (SIC 7539 pt.) †	
	All establishments		Establishments with payroll		Establishments (number)	Receipts (\$1,000)	Establishments (number)	Receipts (\$1,000)	Establishments (number)	Receipts (\$1,000)	Establishments (number)	Receipts (\$1,000)
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)								
United States	††	††	24 182	5 917 326	1 849	935 584	2 829	694 248	1 941	352 362	2 511	435 503
Alabama	††	††	402	87 992	50	26 493	44	7 092	38	7 583	41	8 226
Alaska	††	††	27	8 747	1	(D)	3	(D)	1	(D)	2	(D)
Arizona	††	††	318	73 256	18	6 215	38	10 136	27	5 086	35	4 683
Arkansas	††	††	235	44 818	20	12 659	14	2 408	26	3 399	25	3 495
California	††	††	3 313	824 080	183	97 588	519	174 086	269	48 973	370	69 864
Colorado	††	††	372	102 038	42	18 714	47	13 699	20	5 401	33	4 350
Connecticut	††	††	306	78 042	15	10 459	30	8 833	23	2 901	34	5 477
Delaware	††	††	53	11 654	2	(D)	9	3 166	3	616	4	742
District of Columbia	††	††	30	7 532	-	-	4	640	2	(D)	4	(D)
Florida	††	††	1 547	336 999	99	48 084	264	61 425	166	28 764	164	27 408
Georgia	††	††	679	148 319	73	34 864	83	16 467	79	11 723	65	7 502
Hawaii	††	††	124	30 866	8	3 664	34	6 843	9	2 238	10	3 577
Idaho	††	††	116	25 984	14	9 194	7	1 316	11	2 569	12	1 098
Illinois	††	††	943	311 473	56	28 885	96	23 762	57	15 602	104	20 092
Indiana	††	††	541	135 478	38	19 245	61	11 382	43	7 500	51	8 942
Iowa	††	††	265	59 954	16	13 381	20	2 725	28	5 613	37	5 170
Kansas	††	††	269	53 872	17	9 874	21	3 711	29	4 923	26	3 637
Kentucky	††	††	302	59 605	28	10 048	24	3 711	26	2 914	29	3 638
Louisiana	††	††	485	111 097	27	7 895	43	8 502	58	9 524	45	8 998
Maine	††	††	87	25 119	6	7 745	12	2 001	10	(D)	11	1 561
Maryland	††	††	345	106 120	21	14 167	47	14 005	24	5 480	41	6 333
Massachusetts	††	††	499	133 971	16	6 043	48	12 941	32	8 346	56	8 973
Michigan	††	††	947	244 825	44	19 672	100	21 713	70	11 579	92	19 148
Minnesota	††	††	325	84 124	18	7 347	28	9 594	24	4 231	29	4 267
Mississippi	††	††	229	42 750	27	11 079	11	1 559	26	4 785	17	2 149
Missouri	††	††	518	142 269	29	28 580	47	12 097	33	4 445	62	10 606
Montana	††	††	106	32 133	11	6 706	9	1 370	9	2 068	9	(D)
Nebraska	††	††	147	32 153	9	3 882	18	4 753	8	1 183	18	2 364
Nevada	††	††	109	28 794	4	1 578	21	7 063	3	(D)	13	2 734
New Hampshire	††	††	70	18 231	7	4 878	10	2 801	12	1 357	8	1 538
New Jersey	††	††	742	178 030	55	29 039	71	21 051	66	10 716	66	11 174
New Mexico	††	††	160	31 286	8	3 522	10	2 678	14	(D)	20	2 843
New York	††	††	1 458	355 359	69	30 900	119	27 664	105	14 484	128	23 849
North Carolina	††	††	693	155 263	174	74 694	58	8 644	53	8 076	74	11 352
North Dakota	††	††	58	11 845	2	(D)	3	254	2	(D)	7	800
Ohio	††	††	1 060	264 226	80	41 451	127	23 728	59	17 923	110	18 438
Oklahoma	††	††	387	96 037	32	14 422	38	9 624	36	6 563	39	7 314
Oregon	††	††	302	79 930	25	26 558	33	5 603	25	4 808	29	5 517
Pennsylvania	††	††	1 022	241 841	96	55 788	143	28 481	78	12 172	93	16 523
Rhode Island	††	††	98	21 676	3	(D)	12	(D)	15	1 716	11	1 188
South Carolina	††	††	310	58 520	44	15 644	38	6 830	41	5 866	30	3 096
South Dakota	††	††	75	15 635	5	2 520	3	(D)	2	(D)	8	833
Tennessee	††	††	486	93 808	68	23 897	46	7 374	30	6 596	51	6 009
Texas	††	††	1 933	470 522	120	43 431	224	58 065	152	31 101	213	46 132
Utah	††	††	167	44 241	10	6 909	20	4 129	12	2 146	10	2 305
Vermont	††	††	35	8 204	5	2 787	8	1 119	2	(D)	2	(D)
Virginia	††	††	513	144 139	69	49 046	60	12 243	24	4 621	58	9 797
Washington	††	††	485	122 166	40	18 214	60	14 962	30	6 667	54	8 534
West Virginia	††	††	112	27 730	20	9 697	8	1 127	9	2 149	16	3 520
Wisconsin	††	††	317	80 879	19	12 865	32	5 836	15	2 143	36	5 353
Wyoming	††	††	60	13 694	6	2 974	4	1 019	5	(D)	9	1 503

Table 4a. **Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Automotive repair, services, and garages (SIC 75)—Con.											
	Automotive repair shops (SIC 753)—Con.										Automotive services, except repair (SIC 754)	
	Other automotive repair shops (SIC 7534, 5,9)—Con.										Total	
	Glass replacement and repair (SIC 7539 pt.) †		Brake, front end, and wheel alignment (SIC 7539 pt.) †		Exhaust system services (muffler shops) (SIC 7539 pt.) †		Transmission repair shops (SIC 7539 pt.) †		Other automotive repair shops, n.e.c. (SIC 7539 pt.) †		All establishments	
	Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States	2 624	755 658	2 811	654 097	3 021	821 198	5 356	1 007 203	1 240	261 473	††	††
Alabama	41	10 774	39	5 011	37	6 967	96	13 364	16	2 482	††	††
Alaska	2	(D)	3	(D)	7	2 081	7	3 859	1	(D)	††	††
Arizona	39	14 618	46	8 408	18	6 072	81	14 152	16	3 886	††	††
Arkansas	20	4 996	21	2 827	35	4 974	62	9 264	12	796	††	††
California	269	74 980	427	98 349	325	78 256	746	142 297	205	39 687	††	††
Colorado	54	20 275	46	11 127	36	10 736	78	14 536	16	3 200	††	††
Connecticut	40	9 444	31	10 069	41	15 069	85	15 091	7	699	††	††
Delaware	8	1 503	6	(D)	6	(D)	12	2 148	3	(D)	††	††
District of Columbia	4	(D)	8	2 812	1	(D)	7	1 100	-	-	††	††
Florida	120	34 395	153	28 487	128	30 861	338	56 854	115	20 721	††	††
Georgia	46	10 431	95	18 535	48	9 905	149	25 814	41	13 078	††	††
Hawaii	16	4 256	8	(D)	13	4 404	24	3 337	2	(D)	††	††
Idaho	18	3 500	16	2 301	13	3 038	17	2 378	8	590	††	††
Illinois	95	46 112	79	36 798	192	75 478	212	45 575	52	19 169	††	††
Indiana	63	19 621	55	14 528	83	22 270	123	23 973	24	8 017	††	††
Iowa	26	6 432	28	4 482	52	10 451	46	9 208	12	2 492	††	††
Kansas	38	9 736	42	7 314	27	5 782	54	7 344	15	1 551	††	††
Kentucky	35	9 314	43	8 887	38	8 178	75	12 351	4	564	††	††
Louisiana	55	15 842	56	17 334	74	13 033	94	21 227	33	8 742	††	††
Maine	17	3 669	10	5 751	8	2 016	12	1 223	1	(D)	††	††
Maryland	58	17 809	34	7 425	28	12 456	79	23 244	13	5 201	††	††
Massachusetts	102	35 169	44	10 835	71	28 135	110	19 464	20	4 065	††	††
Michigan	137	43 941	93	25 842	175	56 309	180	35 637	56	10 984	††	††
Minnesota	70	18 394	32	9 901	36	9 993	58	11 620	30	8 777	††	††
Mississippi	32	6 994	28	3 403	32	4 742	51	7 420	5	619	††	††
Missouri	79	22 166	50	13 777	96	25 080	101	17 704	21	7 834	††	††
Montana	12	3 881	16	1 528	16	3 754	17	3 161	7	(D)	††	††
Nebraska	23	4 079	17	2 543	22	4 905	27	7 595	5	849	††	††
Nevada	8	3 777	20	3 382	12	4 315	24	4 788	4	(D)	††	††
New Hampshire	2	(D)	10	1 565	7	2 520	11	2 987	3	(D)	††	††
New Jersey	70	18 972	78	21 730	89	23 412	207	33 731	40	8 205	††	††
New Mexico	18	3 484	32	5 648	18	4 124	38	6 751	2	(D)	††	††
New York	174	46 324	203	57 045	211	75 490	397	72 367	52	7 236	††	††
North Carolina	49	9 765	94	15 232	59	10 253	112	(D)	20	(D)	††	††
North Dakota	19	4 754	6	1 012	4	1 305	12	2 260	3	110	††	††
Ohio	107	28 373	115	25 864	195	51 088	216	48 979	51	8 382	††	††
Oklahoma	27	10 624	56	13 783	48	8 642	82	18 096	29	6 969	††	††
Oregon	36	10 346	34	6 250	38	7 286	65	10 901	17	2 661	††	††
Pennsylvania	99	24 294	114	24 411	114	32 276	233	40 971	52	6 925	††	††
Rhode Island	10	2 905	5	2 355	18	5 295	18	(D)	6	(D)	††	††
South Carolina	29	4 680	39	6 896	26	5 817	52	8 045	11	1 646	††	††
South Dakota	14	2 836	16	3 929	7	1 490	17	2 706	3	(D)	††	††
Tennessee	34	9 449	75	12 311	46	8 629	114	15 396	22	4 147	††	††
Texas	169	52 384	235	61 574	283	60 326	440	93 681	97	23 828	††	††
Utah	22	5 573	18	2 323	20	8 911	39	9 443	16	2 502	††	††
Vermont	1	(D)	2	(D)	6	2 414	6	522	3	(D)	††	††
Virginia	74	20 586	48	9 040	44	12 750	118	22 056	18	4 000	††	††
Washington	75	23 343	41	6 943	51	15 351	111	23 593	23	4 559	††	††
West Virginia	13	4 090	6	618	7	2 150	25	3 660	8	719	††	††
Wisconsin	43	12 601	31	8 128	55	19 389	67	13 024	19	1 540	††	††
Wyoming	12	2 330	7	1 434	5	1 009	11	2 473	1	(D)	††	††

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Automotive repair, services, and garages (SIC 75)—Con.						Miscellaneous repair services (SIC 76)					
	Automotive services, except repair (SIC 754)—Con.						Total				Electrical and electronic repair shops (SIC 762)	
	Total—Con.		Car washes (SIC 7542) †		Other automotive services (SIC 7549) †						Total	
	Establishments with payroll						All establishments		Establishments with payroll			
	Number	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States	9 756	1 573 522	5 868	860 711	3 888	712 811	††	††	54 421	14 132 735	††	††
Alabama	111	14 648	76	8 425	35	6 223	††	††	895	207 724	††	††
Alaska	19	4 448	7	1 041	12	3 407	††	††	120	40 848	††	††
Arizona	141	27 798	82	16 379	59	11 419	††	††	743	178 615	††	††
Arkansas	60	7 671	45	5 870	15	1 801	††	††	484	75 092	††	††
California	1 254	310 289	693	166 559	561	143 730	††	††	6 024	1 676 031	††	††
Colorado	171	25 274	99	12 902	72	12 372	††	††	885	175 556	††	††
Connecticut	118	16 452	90	12 986	28	3 466	††	††	790	184 506	††	††
Delaware	18	3 036	14	1 975	4	1 061	††	††	153	49 992	††	††
District of Columbia	18	4 097	14	2 025	4	2 072	††	††	70	14 593	††	††
Florida	409	61 679	229	33 613	180	28 066	††	††	3 288	755 583	††	††
Georgia	208	32 061	142	21 064	66	10 997	††	††	1 335	305 942	††	††
Hawaii	26	3 916	5	799	21	3 117	††	††	241	47 779	††	††
Idaho	29	3 598	13	1 920	11	1 678	††	††	228	37 884	††	††
Illinois	462	73 090	288	44 697	174	28 393	††	††	2 154	681 361	††	††
Indiana	300	46 603	189	24 868	111	21 735	††	††	1 136	284 719	††	††
Iowa	131	17 274	88	9 240	43	8 034	††	††	723	112 867	††	††
Kansas	104	12 571	74	6 963	30	5 608	††	††	624	114 603	††	††
Kentucky	129	16 789	89	10 167	40	6 622	††	††	633	154 948	††	††
Louisiana	169	24 158	63	8 239	106	15 919	††	††	1 372	553 805	††	††
Maine	35	3 543	19	2 177	16	1 366	††	††	210	43 790	††	††
Maryland	159	27 891	76	14 289	83	13 602	††	††	964	280 851	††	††
Massachusetts	205	41 582	121	20 432	84	21 150	††	††	1 206	330 870	††	††
Michigan	563	88 045	328	50 870	235	37 175	††	††	1 833	472 176	††	††
Minnesota	158	31 340	97	19 192	61	12 148	††	††	818	172 316	††	††
Mississippi	61	5 674	31	2 824	30	2 850	††	††	553	115 422	††	††
Missouri	216	28 188	157	18 821	59	9 367	††	††	1 144	300 515	††	††
Montana	39	(D)	22	(D)	17	3 670	††	††	233	37 694	††	††
Nebraska	64	9 092	37	3 728	27	5 364	††	††	501	81 015	††	††
Nevada	53	10 207	26	3 377	27	6 830	††	††	247	47 160	††	††
New Hampshire	30	(D)	15	(D)	15	2 043	††	††	215	34 041	††	††
New Jersey	363	48 740	239	31 313	124	17 427	††	††	1 878	552 754	††	††
New Mexico	67	9 387	41	4 935	26	4 452	††	††	368	86 804	††	††
New York	639	70 020	395	40 721	244	29 299	††	††	3 815	962 802	††	††
North Carolina	217	26 592	169	17 750	48	8 842	††	††	1 456	238 186	††	††
North Dakota	20	3 049	15	2 305	5	744	††	††	175	32 041	††	††
Ohio	585	83 409	356	42 708	229	40 701	††	††	2 316	698 466	††	††
Oklahoma	117	20 840	70	9 647	47	11 193	††	††	737	251 868	††	††
Oregon	118	19 636	63	9 496	55	10 140	††	††	656	134 300	††	††
Pennsylvania	425	57 969	251	32 137	174	25 832	††	††	2 159	599 763	††	††
Rhode Island	39	7 660	22	2 926	17	4 734	††	††	239	59 637	††	††
South Carolina	96	14 841	65	10 496	31	4 345	††	††	763	135 846	††	††
South Dakota	28	(D)	18	(D)	10	1 113	††	††	161	20 774	††	††
Tennessee	152	20 522	110	13 155	42	7 367	††	††	988	202 677	††	††
Texas	649	112 887	392	60 959	257	51 928	††	††	4 617	1 545 085	††	††
Utah	75	13 139	34	3 751	41	9 368	††	††	312	89 893	††	††
Vermont	18	(D)	9	(D)	9	1 283	††	††	97	10 202	††	††
Virginia	182	26 330	124	15 668	58	10 662	††	††	1 203	274 139	††	††
Washington	196	30 905	79	9 799	117	21 106	††	††	1 086	253 434	††	††
West Virginia	97	8 241	59	3 950	38	4 291	††	††	361	153 913	††	††
Wisconsin	191	33 087	115	18 334	76	14 753	††	††	1 008	202 262	††	††
Wyoming	22	(D)	8	(D)	14	1 926	††	††	204	59 591	††	††

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Miscellaneous repair services (SIC 76)—Con.												
	Electrical and electronic repair shops (SIC 762)—Con.												
	Total—Con.	Radio and TV repair shops (SIC 7622)				Other electrical and electronic repair shops (SIC 7623, 9)							
		Establishments with payroll		All establishments		Establishments with payroll		Total				Refrigeration and air- conditioning repair shops (SIC 7623) †	
								All establishments		Establishments with payroll			
Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)		
United States -----	16 703	4 108 104	††	††	7 089	1 333 062	††	††	9 614	2 775 042	3 225	866 049	
Alabama -----	284	49 317	††	††	137	19 034	††	††	147	30 283	50	7 214	
Alaska -----	31	14 394	††	††	6	1 541	††	††	25	12 853	3	(D)	
Arizona -----	230	51 438	††	††	80	15 449	††	††	150	35 989	51	10 075	
Arkansas -----	167	22 849	††	††	81	11 270	††	††	86	11 579	40	5 232	
California -----	1 688	535 352	††	††	673	169 941	††	††	1 015	365 411	288	131 875	
Colorado -----	272	54 069	††	††	125	20 510	††	††	147	33 559	39	10 080	
Connecticut -----	238	53 442	††	††	92	17 521	††	††	146	35 921	46	10 382	
Delaware -----	41	9 220	††	††	22	4 063	††	††	19	5 157	4	1 562	
District of Columbia -----	23	6 270	††	††	9	1 775	††	††	14	4 495	4	(D)	
Florida -----	1 142	273 353	††	††	472	80 111	††	††	670	193 242	266	64 574	
Georgia -----	436	89 829	††	††	186	29 310	††	††	250	60 519	90	28 679	
Hawaii -----	77	16 727	††	††	22	2 689	††	††	55	14 038	16	4 170	
Idaho -----	69	8 152	††	††	34	4 000	††	††	35	4 152	10	1 480	
Illinois -----	652	230 223	††	††	268	83 992	††	††	384	146 231	105	37 637	
Indiana -----	351	73 701	††	††	172	30 076	††	††	179	43 625	51	10 506	
Iowa -----	201	29 552	††	††	91	9 932	††	††	110	19 620	38	5 473	
Kansas -----	196	38 785	††	††	86	9 035	††	††	110	29 750	27	4 568	
Kentucky -----	230	41 864	††	††	120	14 881	††	††	110	26 983	34	4 343	
Louisiana -----	413	111 391	††	††	160	29 762	††	††	253	81 629	105	28 644	
Maine -----	61	10 198	††	††	28	3 355	††	††	33	6 843	12	1 533	
Maryland -----	334	85 179	††	††	152	27 568	††	††	182	57 611	58	23 752	
Massachusetts -----	359	87 453	††	††	138	29 557	††	††	221	57 896	71	22 318	
Michigan -----	526	133 564	††	††	236	41 345	††	††	290	92 219	99	27 466	
Minnesota -----	221	41 720	††	††	98	12 729	††	††	123	28 991	29	8 621	
Mississippi -----	173	21 984	††	††	71	8 458	††	††	102	13 526	43	4 843	
Missouri -----	378	104 832	††	††	156	28 372	††	††	222	76 460	71	15 127	
Montana -----	54	8 461	††	††	28	2 937	††	††	26	5 524	7	3 136	
Nebraska -----	149	31 164	††	††	59	11 102	††	††	90	20 062	22	3 204	
Nevada -----	80	18 759	††	††	29	6 368	††	††	51	12 391	22	6 528	
New Hampshire -----	66	11 495	††	††	20	3 013	††	††	46	8 482	16	3 310	
New Jersey -----	594	175 491	††	††	269	61 844	††	††	325	113 647	129	29 635	
New Mexico -----	114	23 105	††	††	58	7 551	††	††	56	15 554	20	3 323	
New York -----	1 265	324 160	††	††	516	107 468	††	††	749	216 692	303	94 944	
North Carolina -----	467	78 747	††	††	226	31 312	††	††	241	47 435	72	14 633	
North Dakota -----	43	4 615	††	††	21	2 290	††	††	22	2 325	7	347	
Ohio -----	673	175 236	††	††	280	62 383	††	††	393	112 853	108	30 457	
Oklahoma -----	184	46 047	††	††	83	16 979	††	††	101	29 068	32	6 997	
Oregon -----	203	38 273	††	††	95	14 290	††	††	108	23 983	26	4 754	
Pennsylvania -----	698	168 505	††	††	292	58 064	††	††	406	110 441	129	33 390	
Rhode Island -----	64	23 915	††	††	26	5 473	††	††	38	18 442	15	2 988	
South Carolina -----	277	41 484	††	††	126	15 407	††	††	151	26 077	57	9 554	
South Dakota -----	35	5 406	††	††	19	2 093	††	††	16	3 313	6	694	
Tennessee -----	348	66 858	††	††	169	27 991	††	††	179	38 867	77	14 589	
Texas -----	1 307	393 190	††	††	491	101 383	††	††	816	291 807	305	81 498	
Utah -----	93	21 259	††	††	37	7 374	††	††	56	13 885	7	1 286	
Vermont -----	27	3 326	††	††	11	962	††	††	16	2 364	7	1 147	
Virginia -----	398	95 992	††	††	188	29 215	††	††	210	66 777	74	21 689	
Washington -----	321	70 623	††	††	127	20 875	††	††	194	49 748	46	10 508	
West Virginia -----	99	18 582	††	††	42	7 056	††	††	57	11 526	20	3 142	
Wisconsin -----	317	61 635	††	††	145	20 681	††	††	172	40 954	64	11 313	
Wyoming -----	34	6 918	††	††	17	2 675	††	††	17	4 243	4	(D)	

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Miscellaneous repair services (SIC 76)—Con.											
	Electrical and electronic repair shops (SIC 762)—Con.		Reupholstery and furniture repair (SIC 764)				Other repair shops and related services (SIC 763, 9)					
	Other electrical and electronic repair shops (SIC 7623, 9)—Con.						Total				Watch, clock, and jewelry repair (SIC 763) †	
	Electrical and electronic repair shops, n.e.c. (SIC 7629) †		All establishments		Establishments with payroll		All establishments		Establishments with payroll			
	Estab-lish-ments (number)	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)
United States -----	6 389	1 908 993	††	††	6 001	598 292	††	††	31 717	9 426 339	1 575	194 575
Alabama -----	97	23 069	††	††	110	8 366	††	††	501	150 041	20	1 359
Alaska -----	22	(D)	††	††	10	1 936	††	††	79	24 518	3	(D)
Arizona -----	99	25 914	††	††	102	10 609	††	††	411	116 568	19	1 646
Arkansas -----	46	6 347	††	††	38	3 906	††	††	279	48 337	9	330
California -----	727	233 536	††	††	816	103 072	††	††	3 520	1 037 607	231	31 408
Colorado -----	108	23 479	††	††	100	12 262	††	††	513	109 225	28	1 846
Connecticut -----	100	25 539	††	††	111	10 825	††	††	441	120 239	24	4 189
Delaware -----	15	3 595	††	††	26	1 764	††	††	86	39 008	3	(D)
District of Columbia -----	10	(D)	††	††	14	1 337	††	††	33	6 986	6	718
Florida -----	404	128 668	††	††	375	32 340	††	††	1 771	449 890	79	6 629
Georgia -----	160	31 840	††	††	172	15 069	††	††	727	201 044	49	8 507
Hawaii -----	39	9 868	††	††	35	4 103	††	††	129	26 949	8	676
Idaho -----	25	2 672	††	††	23	1 920	††	††	136	27 812	2	(D)
Illinois -----	279	108 594	††	††	187	20 056	††	††	1 315	431 082	71	11 038
Indiana -----	128	33 119	††	††	121	8 801	††	††	664	202 217	29	1 839
Iowa -----	72	14 147	††	††	56	3 664	††	††	466	79 651	9	1 123
Kansas -----	83	25 182	††	††	52	3 871	††	††	376	71 947	17	1 844
Kentucky -----	76	22 640	††	††	53	3 432	††	††	350	109 652	17	2 374
Louisiana -----	148	52 985	††	††	87	8 052	††	††	872	434 362	21	3 269
Maine -----	21	5 310	††	††	31	2 047	††	††	118	31 545	12	666
Maryland -----	124	33 859	††	††	135	16 358	††	††	495	179 314	33	2 977
Massachusetts -----	150	35 578	††	††	172	20 128	††	††	675	223 289	44	6 961
Michigan -----	191	64 753	††	††	161	15 327	††	††	1 146	323 285	59	6 118
Minnesota -----	94	20 370	††	††	78	7 985	††	††	519	122 611	22	3 017
Mississippi -----	59	8 683	††	††	44	3 170	††	††	336	90 268	6	129
Missouri -----	151	61 333	††	††	131	12 286	††	††	635	183 397	42	4 526
Montana -----	19	2 388	††	††	22	1 869	††	††	157	27 364	4	51
Nebraska -----	68	16 858	††	††	42	2 384	††	††	310	47 467	14	1 062
Nevada -----	29	5 863	††	††	25	2 695	††	††	142	25 706	6	689
New Hampshire -----	30	5 172	††	††	31	2 390	††	††	118	20 156	2	(D)
New Jersey -----	196	84 012	††	††	185	16 581	††	††	1 099	360 682	37	4 336
New Mexico -----	36	12 231	††	††	32	1 954	††	††	222	61 745	3	120
New York -----	446	121 748	††	††	450	62 829	††	††	2 100	575 813	147	25 794
North Carolina -----	169	32 802	††	††	220	16 256	††	††	769	143 183	25	1 723
North Dakota -----	15	1 978	††	††	12	789	††	††	120	26 637	-	-
Ohio -----	285	82 396	††	††	235	19 473	††	††	1 408	503 757	91	8 495
Oklahoma -----	69	22 071	††	††	46	5 816	††	††	507	200 005	14	2 133
Oregon -----	82	19 229	††	††	65	5 480	††	††	388	90 547	14	1 521
Pennsylvania -----	277	77 051	††	††	248	21 952	††	††	1 213	409 306	92	11 543
Rhode Island -----	23	15 454	††	††	35	2 867	††	††	140	32 855	16	(D)
South Carolina -----	94	16 523	††	††	85	4 988	††	††	401	89 374	10	763
South Dakota -----	10	2 619	††	††	13	650	††	††	113	14 718	3	(D)
Tennessee -----	102	24 278	††	††	114	11 719	††	††	526	124 100	14	1 364
Texas -----	511	210 309	††	††	416	46 802	††	††	2 894	1 105 093	124	17 972
Utah -----	49	12 599	††	††	25	1 818	††	††	194	66 816	5	(D)
Vermont -----	9	1 217	††	††	12	953	††	††	58	5 923	1	(D)
Virginia -----	136	45 088	††	††	186	14 226	††	††	619	163 921	25	2 721
Washington -----	148	39 240	††	††	125	10 848	††	††	640	171 963	40	4 262
West Virginia -----	37	8 384	††	††	36	1 853	††	††	226	133 478	3	539
Wisconsin -----	108	29 641	††	††	94	7 964	††	††	597	132 663	21	2 831
Wyoming -----	13	(D)	††	††	7	450	††	††	163	52 223	1	(D)

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Miscellaneous repair services (SIC 76)—Con.								Amusement and recreation services, including motion pictures (SIC 78, 79)			
	Other repair shops and related services (SIC 763, 9)—Con.											
	Miscellaneous repair and related services (SIC 769)								Total			
	Total †		Welding repair (SIC 7692) †		Armature rewinding shops (SIC 7694) †		Repair shops and related services, n.e.c. (SIC 7699) †		All establishments		Establishments with payroll	
	Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States	30 142	9 231 764	4 978	972 388	2 630	1 843 035	22 534	6 416 341	††	††	67 215	33 114 974
Alabama	481	148 682	94	14 067	66	44 042	321	90 573	††	††	644	145 913
Alaska	76	(D)	13	5 550	6	5 661	57	(D)	††	††	90	31 907
Arizona	392	114 922	44	7 319	33	27 457	315	80 146	††	††	675	259 300
Arkansas	270	48 007	62	6 687	36	10 480	172	30 840	††	††	542	129 938
California	3 289	1 006 199	418	86 945	193	113 152	2 678	806 102	††	††	10 686	9 703 570
Colorado	485	107 379	77	14 994	32	22 519	376	69 866	††	††	1 059	506 505
Connecticut	417	116 050	78	14 450	26	13 181	313	88 419	††	††	927	292 279
Delaware	83	(D)	11	(D)	8	2 895	64	24 376	††	††	180	57 280
District of Columbia	27	6 268	2	(D)	2	(D)	23	(D)	††	††	197	160 627
Florida	1 692	443 261	231	33 382	142	82 950	1 319	326 929	††	††	3 141	1 913 378
Georgia	678	192 537	113	21 650	81	67 782	484	103 105	††	††	1 184	396 254
Hawaii	121	26 273	9	1 648	8	5 047	104	19 578	††	††	312	128 452
Idaho	134	(D)	24	2 987	18	6 537	92	(D)	††	††	329	55 228
Illinois	1 244	420 044	176	42 901	104	80 942	964	296 201	††	††	2 744	1 633 901
Indiana	635	200 378	130	18 556	63	60 487	442	121 335	††	††	1 395	340 664
Iowa	457	78 528	117	13 380	53	13 851	287	51 297	††	††	980	185 666
Kansas	359	70 103	97	13 391	30	8 672	232	48 040	††	††	694	146 272
Kentucky	333	107 278	61	(D)	40	25 972	232	(D)	††	††	771	216 428
Louisiana	851	431 093	180	68 734	72	64 349	599	298 010	††	††	828	372 519
Maine	106	30 879	17	4 060	11	9 328	78	17 491	††	††	364	63 777
Maryland	462	176 337	53	15 734	25	22 560	384	138 043	††	††	1 096	424 338
Massachusetts	631	216 328	88	14 872	51	37 895	492	163 561	††	††	1 566	603 218
Michigan	1 087	317 167	174	38 604	92	50 748	821	227 815	††	††	2 226	797 124
Minnesota	497	119 594	90	14 404	46	25 372	361	79 818	††	††	1 253	386 291
Mississippi	330	90 139	85	18 566	33	12 114	212	59 459	††	††	461	86 864
Missouri	593	178 871	92	11 573	54	66 328	447	100 970	††	††	1 384	539 447
Montana	153	27 313	48	5 517	10	4 283	95	17 513	††	††	353	59 848
Nebraska	296	46 405	74	6 864	30	9 393	192	30 148	††	††	517	117 604
Nevada	136	25 017	12	1 358	8	2 599	116	21 060	††	††	481	940 721
New Hampshire	116	(D)	11	2 624	11	5 343	94	(D)	††	††	367	113 297
New Jersey	1 062	356 346	114	30 899	90	61 461	858	263 986	††	††	2 102	723 052
New Mexico	219	61 625	53	9 734	19	12 320	147	39 571	††	††	341	106 871
New York	1 953	550 019	191	48 493	128	57 159	1 634	444 367	††	††	7 083	4 874 805
North Carolina	744	141 460	141	13 611	99	43 300	504	84 549	††	††	1 466	345 823
North Dakota	120	26 637	32	7 172	14	3 468	74	15 997	††	††	224	33 861
Ohio	1 317	495 262	192	42 056	128	180 735	997	272 471	††	††	2 899	1 101 932
Oklahoma	493	197 872	145	30 916	44	41 043	304	125 913	††	††	738	202 549
Oregon	374	89 026	44	7 927	34	18 580	296	62 519	††	††	770	202 528
Pennsylvania	1 121	397 763	186	29 134	115	100 524	820	268 105	††	††	2 922	1 004 180
Rhode Island	124	(D)	18	3 260	7	3 343	99	(D)	††	††	244	77 862
South Carolina	391	88 611	65	8 556	49	26 067	277	53 988	††	††	805	179 545
South Dakota	110	(D)	42	3 874	6	1 216	62	(D)	††	††	295	47 335
Tennessee	512	122 736	73	12 609	57	27 037	382	83 090	††	††	1 231	406 525
Texas	2 770	1 087 121	611	139 309	231	185 220	1 928	762 592	††	††	3 334	1 414 859
Utah	189	(D)	43	7 703	14	18 079	132	(D)	††	††	446	175 255
Vermont	57	(D)	9	1 034	3	(D)	45	4 470	††	††	222	109 603
Virginia	594	161 200	81	13 843	51	29 581	462	117 776	††	††	1 281	368 569
Washington	600	167 701	85	13 283	41	27 856	474	126 562	††	††	1 186	411 783
West Virginia	223	132 939	27	3 029	44	57 050	152	72 860	††	††	419	112 931
Wisconsin	576	129 832	84	9 123	60	33 832	432	86 877	††	††	1 548	370 060
Wyoming	162	(D)	61	13 958	12	12 059	89	(D)	††	††	213	36 436

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Amusement and recreation services, including motion pictures (SIC 78, 79)—Con.											
	Motion picture production, distribution, and services (SIC 781, 2)				Motion picture theaters (SIC 783)							
					Total				Motion pictures theaters, except drive-in (SIC 7832) †		Drive-in motion picture theaters (SIC 7833) †	
	All establishments		Establishments with payroll		All establishments		Establishments with payroll		Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)
Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)					
United States -----	††	††	7 905	10 117 034	††	††	9 344	3 575 737	7 215	3 224 241	2 129	351 496
Alabama -----	††	††	20	4 275	††	††	104	28 421	78	26 411	26	2 010
Alaska -----	††	††	12	6 458	††	††	16	8 647	16	8 647	-	-
Arizona -----	††	††	37	8 418	††	††	91	54 821	71	48 012	20	6 809
Arkansas -----	††	††	9	2 740	††	††	91	20 140	59	17 777	32	2 363
California -----	††	††	3 978	5 715 912	††	††	944	583 591	797	496 665	147	86 926
Colorado -----	††	††	73	62 350	††	††	178	71 810	140	64 698	38	7 112
Connecticut -----	††	††	85	23 505	††	††	119	48 308	103	46 287	16	2 021
Delaware -----	††	††	5	501	††	††	26	6 466	19	5 856	7	610
District of Columbia -----	††	††	58	44 494	††	††	25	13 760	25	13 760	-	-
Florida -----	††	††	158	118 740	††	††	422	169 403	329	155 580	93	13 823
Georgia -----	††	††	89	88 393	††	††	196	67 951	152	64 489	44	3 462
Hawaii -----	††	††	15	4 203	††	††	34	21 329	31	(D)	3	(D)
Idaho -----	††	††	3	(D)	††	††	70	15 308	51	13 538	19	1 770
Illinois -----	††	††	278	601 188	††	††	363	177 899	295	164 218	68	13 681
Indiana -----	††	††	44	27 415	††	††	238	64 320	164	57 602	74	6 718
Iowa -----	††	††	25	22 851	††	††	183	32 111	142	28 866	41	3 245
Kansas -----	††	††	18	20 661	††	††	138	31 753	101	27 834	37	3 919
Kentucky -----	††	††	12	(D)	††	††	133	34 281	79	29 507	54	4 774
Louisiana -----	††	††	26	35 849	††	††	113	58 777	101	57 001	12	1 776
Maine -----	††	††	9	3 959	††	††	73	10 818	47	8 868	26	1 950
Maryland -----	††	††	71	41 926	††	††	143	59 905	119	56 858	24	3 047
Massachusetts -----	††	††	131	99 856	††	††	233	106 337	181	100 044	52	6 293
Michigan -----	††	††	107	125 238	††	††	316	105 292	220	90 301	96	14 991
Minnesota -----	††	††	72	58 786	††	††	187	52 274	145	49 128	42	3 146
Mississippi -----	††	††	5	1 472	††	††	91	20 105	72	18 420	19	1 685
Missouri -----	††	††	62	131 717	††	††	207	64 073	145	56 512	62	7 561
Montana -----	††	††	8	1 734	††	††	76	14 900	62	14 113	14	787
Nebraska -----	††	††	15	4 440	††	††	105	23 557	73	20 850	32	2 707
Nevada -----	††	††	26	7 021	††	††	38	21 631	29	(D)	9	(D)
New Hampshire -----	††	††	8	1 138	††	††	45	11 012	29	9 920	16	1 092
New Jersey -----	††	††	111	56 280	††	††	236	108 517	214	103 110	22	5 407
New Mexico -----	††	††	11	3 801	††	††	82	21 918	61	19 524	21	2 394
New York -----	††	††	1 516	1 970 663	††	††	686	382 839	591	368 699	95	14 140
North Carolina -----	††	††	58	49 127	††	††	234	63 157	161	54 934	73	8 223
North Dakota -----	††	††	6	505	††	††	59	8 785	48	7 666	11	1 119
Ohio -----	††	††	110	207 771	††	††	418	122 513	274	105 129	144	17 384
Oklahoma -----	††	††	21	12 008	††	††	169	47 471	122	41 197	47	6 274
Oregon -----	††	††	32	10 072	††	††	153	38 447	124	32 469	29	5 978
Pennsylvania -----	††	††	132	123 647	††	††	442	134 008	327	121 848	115	12 160
Rhode Island -----	††	††	3	(D)	††	††	29	9 372	24	8 756	5	616
South Carolina -----	††	††	11	1 323	††	††	117	33 059	92	29 389	25	3 670
South Dakota -----	††	††	3	115	††	††	67	8 943	48	8 070	19	873
Tennessee -----	††	††	38	24 081	††	††	153	47 929	110	40 667	43	7 262
Texas -----	††	††	199	239 324	††	††	582	280 172	445	252 145	137	28 027
Utah -----	††	††	38	47 812	††	††	107	34 782	87	31 520	20	3 262
Vermont -----	††	††	6	4 569	††	††	40	6 772	29	5 489	11	1 283
Virginia -----	††	††	60	42 282	††	††	209	74 202	153	69 500	56	4 702
Washington -----	††	††	49	37 732	††	††	221	77 447	172	67 144	49	10 303
West Virginia -----	††	††	-	-	††	††	85	16 562	50	13 658	35	2 904
Wisconsin -----	††	††	38	10 430	††	††	209	50 813	174	46 668	35	4 145
Wyoming -----	††	††	4	363	††	††	48	9 029	34	7 872	14	1 157

Table 4a. **Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Amusement and recreation services, including motion pictures (SIC 78, 79)—Con.											
	Producers, orchestras, and entertainers (SIC 792)								Bowling alleys and billiards and pool establishments (SIC 793)			
	Total				Theatrical producers (except motion picture) and miscellaneous theatrical services (SIC 7922) †		Bands, orchestras, actors, and other entertainers and entertainment groups (SIC 7929) †		Total			
	All establishments		Establishments with payroll		Establishments (number)	Receipts (\$1,000)	Establishments (number)	Receipts (\$1,000)	All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)					Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States	††	††	6 712	3 301 101	2 994	1 921 624	3 718	1 379 477	††	††	7 379	2 263 967
Alabama	††	††	29	13 040	5	1 391	24	11 649	††	††	57	14 375
Alaska	††	††	-	(D)	-	(D)	-	(D)	††	††	11	(D)
Arizona	††	††	51	7 567	17	3 743	34	3 824	††	††	61	24 372
Arkansas	††	††	15	2 130	8	1 430	7	700	††	††	61	11 460
California	††	††	1 987	1 054 321	852	460 755	1 135	593 566	††	††	496	249 099
Colorado	††	††	57	31 503	31	29 142	26	2 361	††	††	118	44 832
Connecticut	††	††	85	23 602	48	12 896	37	10 706	††	††	91	29 265
Delaware	††	††	6	1 086	3	(D)	3	(D)	††	††	12	6 313
District of Columbia	††	††	29	37 961	21	36 159	8	1 802	††	††	5	194
Florida	††	††	181	54 850	79	33 368	102	21 482	††	††	235	101 452
Georgia	††	††	67	18 626	31	13 601	36	5 025	††	††	90	23 057
Hawaii	††	††	51	19 228	16	6 330	35	12 898	††	††	24	9 144
Idaho	††	††	1	(D)	-	-	1	(D)	††	††	63	11 885
Illinois	††	††	251	94 467	116	55 948	135	38 519	††	††	469	162 701
Indiana	††	††	79	25 802	27	13 825	52	11 977	††	††	225	60 838
Iowa	††	††	39	2 586	6	1 265	33	1 321	††	††	238	45 159
Kansas	††	††	46	4 566	14	3 120	32	1 446	††	††	138	26 315
Kentucky	††	††	41	8 333	16	4 701	25	3 632	††	††	106	(D)
Louisiana	††	††	65	21 380	17	16 433	48	4 947	††	††	52	19 363
Maine	††	††	20	2 404	9	1 943	11	461	††	††	36	4 962
Maryland	††	††	57	14 921	23	7 001	34	7 920	††	††	127	47 221
Massachusetts	††	††	92	32 457	49	23 794	43	8 663	††	††	175	38 365
Michigan	††	††	97	50 577	45	35 126	52	15 451	††	††	421	171 059
Minnesota	††	††	84	37 614	38	26 998	46	10 616	††	††	227	57 572
Mississippi	††	††	12	3 864	4	1 480	8	2 384	††	††	37	5 557
Missouri	††	††	143	36 842	42	14 047	101	22 795	††	††	220	51 187
Montana	††	††	11	1 119	6	848	5	271	††	††	69	12 232
Nebraska	††	††	42	3 031	15	1 796	27	1 235	††	††	113	28 213
Nevada	††	††	116	58 710	27	15 200	89	43 510	††	††	24	7 601
New Hampshire	††	††	14	1 422	9	1 298	5	124	††	††	32	8 157
New Jersey	††	††	188	61 558	84	25 604	104	35 954	††	††	171	59 771
New Mexico	††	††	14	2 254	8	1 913	6	341	††	††	39	8 498
New York	††	††	1 493	1 198 887	888	911 552	605	287 335	††	††	612	184 944
North Carolina	††	††	60	7 987	13	2 966	47	5 021	††	††	118	22 297
North Dakota	††	††	8	282	2	(D)	6	(D)	††	††	66	13 183
Ohio	††	††	128	29 287	46	17 256	82	12 031	††	††	503	155 048
Oklahoma	††	††	25	13 579	13	7 092	12	6 487	††	††	84	24 484
Oregon	††	††	50	6 501	13	3 547	37	2 954	††	††	106	23 443
Pennsylvania	††	††	164	55 269	68	37 545	96	17 724	††	††	356	71 972
Rhode Island	††	††	20	(D)	6	4 334	14	(D)	††	††	22	7 656
South Carolina	††	††	18	7 846	7	(D)	11	(D)	††	††	46	10 049
South Dakota	††	††	8	1 038	4	(D)	4	(D)	††	††	66	9 507
Tennessee	††	††	232	95 253	76	18 343	156	76 910	††	††	104	24 077
Texas	††	††	235	76 189	81	39 932	154	36 257	††	††	279	110 100
Utah	††	††	14	15 981	6	1 386	8	14 595	††	††	46	10 290
Vermont	††	††	10	855	8	(D)	2	(D)	††	††	23	4 447
Virginia	††	††	61	8 339	28	4 881	33	3 458	††	††	116	35 343
Washington	††	††	79	26 657	37	5 818	42	20 839	††	††	136	61 514
West Virginia	††	††	12	5 661	2	(D)	10	(D)	††	††	56	12 413
Wisconsin	††	††	120	17 986	26	7 204	94	10 782	††	††	365	102 458
Wyoming	††	††	5	288	4	(D)	1	(D)	††	††	32	6 790

Table 4a. **Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Amusement and recreation services, including motion pictures (SIC 78, 79)—Con.											
	Bowling alleys and billiards and pool establishments (SIC 793)—Con.								Commercial sports and other amusement and recreation services (SIC 79 ex. 792, 3)			
	Billiard and pool establishments (SIC 7932)				Bowling alleys (SIC 7933)				Total			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States	††	††	896	79 924	††	††	6 483	2 184 043	††	††	35 875	13 857 135
Alabama	††	††	18	677	††	††	39	13 698	††	††	434	85 802
Alaska	††	††	2	(D)	††	††	9	4 630	††	††	51	12 021
Arizona	††	††	11	1 071	††	††	50	23 301	††	††	435	164 122
Arkansas	††	††	14	776	††	††	47	10 684	††	††	366	93 468
California	††	††	99	9 192	††	††	397	239 907	††	††	3 281	2 100 647
Colorado	††	††	16	2 253	††	††	102	42 579	††	††	633	296 010
Connecticut	††	††	11	677	††	††	80	28 588	††	††	547	167 599
Delaware	††	††	-	-	††	††	12	6 313	††	††	131	42 914
District of Columbia	††	††	4	(D)	††	††	1	(D)	††	††	80	64 218
Florida	††	††	32	2 718	††	††	203	98 734	††	††	2 145	1 468 933
Georgia	††	††	32	1 915	††	††	58	21 142	††	††	742	198 227
Hawaii	††	††	6	1 075	††	††	18	8 069	††	††	188	74 548
Idaho	††	††	10	1 942	††	††	53	9 943	††	††	192	27 444
Illinois	††	††	31	1 983	††	††	438	160 718	††	††	1 383	597 646
Indiana	††	††	13	1 067	††	††	212	59 771	††	††	809	162 289
Iowa	††	††	26	1 609	††	††	212	43 550	††	††	495	82 959
Kansas	††	††	23	1 367	††	††	115	24 948	††	††	354	62 977
Kentucky	††	††	34	(D)	††	††	72	27 049	††	††	479	135 582
Louisiana	††	††	10	1 207	††	††	42	18 156	††	††	572	237 150
Maine	††	††	2	(D)	††	††	34	(D)	††	††	226	41 634
Maryland	††	††	20	1 735	††	††	107	45 486	††	††	698	260 365
Massachusetts	††	††	5	635	††	††	170	37 730	††	††	935	326 203
Michigan	††	††	23	1 393	††	††	398	169 666	††	††	1 285	344 958
Minnesota	††	††	18	1 286	††	††	209	56 286	††	††	683	180 045
Mississippi	††	††	9	207	††	††	28	5 350	††	††	316	55 866
Missouri	††	††	21	1 240	††	††	199	49 947	††	††	752	255 628
Montana	††	††	8	1 142	††	††	61	11 090	††	††	189	29 863
Nebraska	††	††	7	1 098	††	††	106	27 115	††	††	242	58 363
Nevada	††	††	8	605	††	††	16	6 996	††	††	277	845 758
New Hampshire	††	††	-	-	††	††	32	8 157	††	††	268	91 568
New Jersey	††	††	13	965	††	††	158	58 806	††	††	1 396	436 926
New Mexico	††	††	3	163	††	††	36	8 335	††	††	195	70 400
New York	††	††	41	2 760	††	††	571	182 184	††	††	2 776	1 137 472
North Carolina	††	††	48	2 376	††	††	70	19 921	††	††	996	203 255
North Dakota	††	††	7	(D)	††	††	59	(D)	††	††	85	11 106
Ohio	††	††	31	2 113	††	††	472	152 935	††	††	1 740	587 313
Oklahoma	††	††	15	1 558	††	††	69	22 926	††	††	439	105 007
Oregon	††	††	4	348	††	††	102	23 095	††	††	429	124 065
Pennsylvania	††	††	23	1 803	††	††	333	70 169	††	††	1 828	619 284
Rhode Island	††	††	1	(D)	††	††	21	(D)	††	††	170	55 421
South Carolina	††	††	14	455	††	††	32	9 594	††	††	613	127 268
South Dakota	††	††	9	593	††	††	57	8 914	††	††	151	27 732
Tennessee	††	††	39	4 564	††	††	65	19 513	††	††	704	215 185
Texas	††	††	75	13 392	††	††	204	96 708	††	††	2 039	709 074
Utah	††	††	4	476	††	††	42	9 814	††	††	241	66 390
Vermont	††	††	-	-	††	††	23	4 447	††	††	143	92 960
Virginia	††	††	31	2 521	††	††	85	32 822	††	††	835	208 403
Washington	††	††	4	287	††	††	132	61 227	††	††	701	208 433
West Virginia	††	††	10	482	††	††	46	11 931	††	††	266	78 295
Wisconsin	††	††	9	1 348	††	††	356	101 110	††	††	816	188 373
Wyoming	††	††	2	(D)	††	††	30	(D)	††	††	124	19 966

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Amusement and recreation services, including motion pictures (SIC 78, 79)—Con.											
	Commercial sports and other amusement and recreation services (SIC 79, ex. 792, 3)—Con.											
	Commercial sports (SIC 794)											
	Total				Professional sport clubs, managers, promoters (SIC 7941)				Racing, including track operation (SIC 7948)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States -----	††	††	2 360	3 418 467	††	††	498	1 128 428	††	††	1 862	2 290 039
Alabama -----	††	††	26	20 290	††	††	4	(D)	††	††	22	(D)
Alaska -----	††	††	1	(D)	††	††	1	(D)	††	††	-	-
Arizona -----	††	††	33	48 997	††	††	6	9 762	††	††	27	39 235
Arkansas -----	††	††	30	38 532	††	††	3	669	††	††	27	37 863
California -----	††	††	247	496 910	††	††	56	231 703	††	††	191	265 207
Colorado -----	††	††	30	51 929	††	††	10	19 438	††	††	20	32 491
Connecticut -----	††	††	24	55 983	††	††	8	41 041	††	††	16	14 942
Delaware -----	††	††	26	26 569	††	††	-	-	††	††	26	26 569
District of Columbia -----	††	††	4	(D)	††	††	3	(D)	††	††	1	(D)
Florida -----	††	††	267	359 758	††	††	43	88 934	††	††	224	270 824
Georgia -----	††	††	26	31 067	††	††	10	26 732	††	††	16	4 335
Hawaii -----	††	††	6	2 446	††	††	5	(D)	††	††	1	(D)
Idaho -----	††	††	10	1 745	††	††	3	(D)	††	††	7	(D)
Illinois -----	††	††	126	242 899	††	††	17	37 089	††	††	109	205 810
Indiana -----	††	††	50	36 743	††	††	9	4 926	††	††	41	31 817
Iowa -----	††	††	19	3 739	††	††	7	1 843	††	††	12	1 896
Kansas -----	††	††	26	7 875	††	††	5	3 574	††	††	21	4 301
Kentucky -----	††	††	39	67 190	††	††	4	(D)	††	††	35	(D)
Louisiana -----	††	††	41	110 229	††	††	5	(D)	††	††	36	(D)
Maine -----	††	††	18	10 041	††	††	2	(D)	††	††	16	(D)
Maryland -----	††	††	66	110 394	††	††	8	36 496	††	††	58	73 898
Massachusetts -----	††	††	55	123 488	††	††	11	36 681	††	††	44	86 807
Michigan -----	††	††	72	90 457	††	††	18	26 003	††	††	54	64 454
Minnesota -----	††	††	19	23 576	††	††	11	22 601	††	††	8	975
Mississippi -----	††	††	2	(D)	††	††	1	(D)	††	††	1	(D)
Missouri -----	††	††	20	76 622	††	††	10	75 073	††	††	10	1 549
Montana -----	††	††	10	1 719	††	††	5	438	††	††	5	1 281
Nebraska -----	††	††	22	26 820	††	††	1	(D)	††	††	21	(D)
Nevada -----	††	††	8	2 438	††	††	5	1 409	††	††	3	1 029
New Hampshire -----	††	††	20	18 249	††	††	1	(D)	††	††	19	(D)
New Jersey -----	††	††	100	70 597	††	††	8	18 030	††	††	92	52 567
New Mexico -----	††	††	13	31 442	††	††	2	(D)	††	††	11	(D)
New York -----	††	††	276	558 173	††	††	52	138 320	††	††	224	419 853
North Carolina -----	††	††	50	26 909	††	††	12	5 260	††	††	38	21 649
North Dakota -----	††	††	1	(D)	††	††	-	-	††	††	1	(D)
Ohio -----	††	††	123	134 304	††	††	21	46 614	††	††	102	87 690
Oklahoma -----	††	††	31	13 980	††	††	7	6 819	††	††	24	7 161
Oregon -----	††	††	19	21 334	††	††	7	7 131	††	††	12	14 203
Pennsylvania -----	††	††	101	201 860	††	††	23	82 211	††	††	78	119 649
Rhode Island -----	††	††	11	(D)	††	††	3	(D)	††	††	8	(D)
South Carolina -----	††	††	29	6 368	††	††	5	1 880	††	††	24	4 488
South Dakota -----	††	††	11	5 532	††	††	-	-	††	††	11	5 532
Tennessee -----	††	††	26	10 876	††	††	9	7 550	††	††	17	3 326
Texas -----	††	††	79	74 764	††	††	36	64 640	††	††	43	10 124
Utah -----	††	††	6	8 691	††	††	3	(D)	††	††	3	(D)
Vermont -----	††	††	5	3 008	††	††	-	-	††	††	5	3 008
Virginia -----	††	††	36	17 609	††	††	10	7 313	††	††	26	10 296
Washington -----	††	††	47	52 617	††	††	15	22 568	††	††	32	30 049
West Virginia -----	††	††	18	(D)	††	††	2	(D)	††	††	16	(D)
Wisconsin -----	††	††	33	29 902	††	††	10	24 134	††	††	23	5 768
Wyoming -----	††	††	2	(D)	††	††	1	(D)	††	††	1	(D)

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Amusement and recreation services, including motion pictures (SIC 78, 79)—Con.											
	Commercial sports and other amusement and recreation services (SIC 79 ex. 792, 3)—Con.											
	Other amusement and recreation services (SIC 79 ex. 792, 3, 4)											
	Total				Dance halls, studios, and schools (SIC 791) †		Public golf courses (SIC 7992) †		Coin-operated amusement device operators (SIC 7993) †		Amusement parks (SIC 7996) †	
	All establishments		Establishments with payroll		Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)	Estab-lish-ments (number)	Receipts (\$1,000)
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)								
United States	††	††	33 515	10 438 668	3 645	268 234	2 289	588 034	5 434	1 422 726	466	1 823 728
Alabama	††	††	408	65 512	56	3 194	15	1 810	83	17 166	3	549
Alaska	††	††	50	(D)	3	(D)	1	(D)	7	3 445	-	-
Arizona	††	††	402	115 125	56	4 800	29	13 176	71	19 811	9	9 237
Arkansas	††	††	336	54 936	22	960	10	(D)	63	15 013	4	(D)
California	††	††	3 034	1 603 737	331	30 626	172	86 468	425	112 522	39	454 717
Colorado	††	††	603	244 081	46	2 683	16	3 219	94	18 091	6	11 483
Connecticut	††	††	523	111 616	68	(D)	28	7 184	48	12 183	2	(D)
Delaware	††	††	105	16 345	9	612	3	(D)	12	3 264	2	(D)
District of Columbia	††	††	76	(D)	7	(D)	1	(D)	19	2 109	-	-
Florida	††	††	1 878	1 109 175	225	21 338	104	46 867	249	52 256	19	489 062
Georgia	††	††	716	167 160	102	6 122	25	(D)	157	34 328	11	(D)
Hawaii	††	††	182	72 102	17	(D)	13	16 361	41	12 824	2	(D)
Idaho	††	††	182	25 699	2	(D)	18	2 401	23	3 421	4	(D)
Illinois	††	††	1 257	354 747	131	10 001	104	45 932	232	57 105	14	63 485
Indiana	††	††	759	125 546	71	3 828	85	12 570	127	26 634	8	6 698
Iowa	††	††	476	79 220	55	(D)	38	4 727	74	24 263	6	(D)
Kansas	††	††	328	55 102	31	2 463	10	(D)	65	17 213	3	(D)
Kentucky	††	††	440	68 392	43	2 229	21	2 668	102	17 673	7	4 124
Louisiana	††	††	531	126 921	61	3 253	15	4 142	121	41 670	6	5 828
Maine	††	††	208	31 593	12	451	18	1 463	17	3 072	3	2 263
Maryland	††	††	632	149 971	55	3 116	16	3 269	124	30 889	12	7 364
Massachusetts	††	††	880	202 715	90	7 896	75	16 520	81	19 602	12	16 523
Michigan	††	††	1 213	254 501	111	5 681	228	50 345	185	34 231	15	7 901
Minnesota	††	††	664	156 469	70	(D)	78	9 856	84	33 729	4	(D)
Mississippi	††	††	314	(D)	25	1 435	6	2 297	82	16 927	3	(D)
Missouri	††	††	732	179 006	74	5 301	33	6 702	120	30 809	4	55 646
Montana	††	††	179	28 144	4	(D)	8	1 743	34	7 338	2	(D)
Nebraska	††	††	220	31 543	27	2 386	12	(D)	57	9 363	3	(D)
Nevada	††	††	269	843 320	13	1 287	5	5 154	59	58 053	3	4 582
New Hampshire	††	††	248	73 319	17	1 089	10	2 628	23	7 852	8	9 368
New Jersey	††	††	1 296	366 329	167	12 181	31	7 843	159	54 753	30	70 905
New Mexico	††	††	182	38 958	20	1 286	1	(D)	43	6 623	3	(D)
New York	††	††	2 500	579 299	340	28 162	164	26 594	310	80 257	53	39 117
North Carolina	††	††	946	176 346	111	7 238	82	19 114	161	33 698	20	23 819
North Dakota	††	††	84	(D)	2	(D)	5	273	16	3 035	-	-
Ohio	††	††	1 617	453 009	155	10 389	248	47 282	213	69 897	16	136 407
Oklahoma	††	††	408	91 027	41	4 760	15	1 954	91	26 434	8	6 911
Oregon	††	††	410	102 731	28	1 367	29	8 424	75	14 523	6	3 286
Pennsylvania	††	††	1 727	417 424	156	9 048	184	40 238	268	80 432	26	55 846
Rhode Island	††	††	159	(D)	21	1 048	15	2 688	14	6 739	3	(D)
South Carolina	††	††	584	120 900	72	3 732	33	19 689	107	30 930	10	4 679
South Dakota	††	††	140	22 200	7	(D)	2	(D)	24	5 622	4	1 966
Tennessee	††	††	678	204 309	51	2 800	28	6 278	184	40 177	9	66 664
Texas	††	††	1 960	634 310	307	28 490	38	8 866	383	104 325	36	95 158
Utah	††	††	235	57 699	30	(D)	15	2 465	40	8 058	3	(D)
Vermont	††	††	138	89 952	12	(D)	5	786	16	3 312	1	(D)
Virginia	††	††	799	190 794	129	7 556	30	(D)	155	33 103	6	(D)
Washington	††	††	654	155 816	78	5 721	53	12 233	86	19 725	9	3 364
West Virginia	††	††	248	(D)	25	936	20	(D)	56	12 978	1	(D)
Wisconsin	††	††	783	158 471	53	3 271	93	17 530	134	40 168	8	2 590
Wyoming	††	††	122	(D)	6	(D)	1	(D)	20	5 081	-	-

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Amusement and recreation services, including motion pictures (SIC 78, 79)—Con.									
	Commercial sports and other amusement and recreation services (SIC 79 ex. 792, 3)—Con.									
	Other amusement and recreation services (SIC 79 ex. 792, 3, 4)—Con.									
	Amusement and recreation services, n.e.c. (SIC 7999)									
	Membership sports and recreation clubs (SIC 7997) †		Total †		Concession operators of amusement devices, rides (SIC 7999 pt.) †		Carnivals, circuses, and fairs (SIC 7999 pt.) †		Other commercial recreation and amusements (SIC 7999 pt.) †	
	Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)
United States	7 544	2 487 631	14 137	3 848 315	905	179 934	380	221 421	12 852	3 446 960
Alabama	102	20 378	149	22 415	12	(D)	1	(D)	136	18 515
Alaska	6	1 999	33	6 063	-	-	1	(D)	32	(D)
Arizona	76	33 852	161	34 249	5	(D)	3	(D)	153	33 321
Arkansas	98	19 197	139	14 447	12	1 674	6	687	121	12 086
California	644	348 432	1 423	570 972	77	27 426	28	24 110	1 318	519 436
Colorado	107	42 030	334	166 575	20	1 955	5	3 129	309	161 491
Connecticut	138	38 908	239	47 820	13	1 156	9	3 677	217	42 987
Delaware	23	3 776	56	6 919	1	(D)	1	(D)	54	(D)
District of Columbia	6	2 057	43	57 607	1	(D)	1	(D)	41	(D)
Florida	470	302 873	811	196 779	99	18 084	37	27 898	675	150 797
Georgia	153	45 965	268	36 402	18	876	4	(D)	246	(D)
Hawaii	11	7 862	98	26 155	2	(D)	2	(D)	94	(D)
Idaho	34	3 059	101	15 649	3	(D)	2	(D)	96	(D)
Illinois	301	103 755	475	74 469	22	2 878	19	3 661	434	67 930
Indiana	156	36 774	312	39 042	24	2 874	11	1 935	277	34 233
Iowa	151	23 233	152	15 914	5	544	10	1 497	137	13 873
Kansas	85	18 239	134	16 983	1	(D)	3	(D)	130	15 651
Kentucky	107	21 168	160	20 530	4	(D)	3	(D)	153	19 661
Louisiana	112	26 731	216	45 297	15	2 026	7	3 501	194	39 770
Maine	52	5 277	106	19 067	10	(D)	3	(D)	93	16 769
Maryland	160	53 075	265	52 258	15	3 317	6	1 039	244	47 902
Massachusetts	244	70 767	378	71 407	9	7 571	9	2 566	348	61 270
Michigan	249	72 540	425	83 803	21	3 695	9	6 152	395	73 956
Minnesota	182	58 226	246	35 653	10	1 376	14	2 107	222	32 170
Mississippi	97	18 365	101	13 622	4	(D)	2	(D)	95	11 149
Missouri	196	40 639	305	39 909	34	4 447	6	2 096	265	33 366
Montana	35	6 392	96	12 182	-	-	1	(D)	95	(D)
Nebraska	45	6 964	76	8 572	4	(D)	2	(D)	70	7 806
Nevada	20	9 772	169	764 472	5	(D)	-	-	164	(D)
New Hampshire	65	16 897	125	35 485	12	(D)	1	(D)	112	32 231
New Jersey	333	116 365	576	104 282	61	11 136	10	8 682	505	84 464
New Mexico	30	10 329	85	19 345	1	(D)	4	(D)	80	18 393
New York	577	157 903	1 056	247 266	62	9 336	17	10 897	977	227 033
North Carolina	196	42 899	376	49 578	13	1 980	8	1 462	355	46 136
North Dakota	31	3 391	30	4 197	1	(D)	-	-	29	(D)
Ohio	360	101 072	625	87 962	40	8 365	25	5 581	560	74 016
Oklahoma	91	23 503	162	27 465	7	627	9	8 169	146	18 669
Oregon	99	30 342	173	44 789	10	4 952	5	4 281	158	35 556
Pennsylvania	334	87 494	759	144 366	55	7 841	26	4 697	678	131 828
Rhode Island	30	10 675	76	11 957	7	(D)	2	(D)	67	10 570
South Carolina	142	34 200	220	27 670	16	1 632	3	1 881	201	24 157
South Dakota	29	3 877	74	10 335	3	(D)	2	(D)	69	8 850
Tennessee	124	30 730	282	57 660	21	15 611	6	2 634	255	39 415
Texas	450	232 375	746	165 096	55	8 254	29	14 905	662	141 937
Utah	34	10 687	113	29 645	10	(D)	2	(D)	101	27 221
Vermont	24	4 658	80	80 182	-	-	2	(D)	78	(D)
Virginia	166	28 753	313	43 578	18	(D)	3	(D)	292	41 187
Washington	117	44 519	311	70 254	18	5 591	6	4 708	287	59 955
West Virginia	59	8 736	87	10 615	4	(D)	3	(D)	80	9 845
Wisconsin	172	40 799	323	54 113	33	7 201	12	5 262	278	41 650
Wyoming	21	7 322	74	7 243	-	-	-	-	74	7 243

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Health services, except hospitals (SIC 80, ex. 806)											
	Total				Offices of physicians (SIC 801)				Offices of dentists (SIC 802)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States	††	††	346 565	95 609 668	††	††	172 857	50 662 992	††	††	94 994	16 071 205
Alabama	††	††	4 212	1 316 341	††	††	2 137	766 219	††	††	1 194	187 809
Alaska	††	††	519	188 588	††	††	249	108 241	††	††	159	42 716
Arizona	††	††	4 728	1 292 170	††	††	2 345	668 562	††	††	1 094	209 547
Arkansas	††	††	2 836	795 240	††	††	1 359	435 187	††	††	695	100 668
California	††	††	49 771	14 695 405	††	††	26 517	7 404 709	††	††	12 527	2 547 003
Colorado	††	††	5 335	1 277 717	††	††	2 494	683 718	††	††	1 609	257 072
Connecticut	††	††	5 341	1 505 608	††	††	2 686	682 420	††	††	1 601	276 710
Delaware	††	††	899	229 229	††	††	505	126 507	††	††	192	42 356
District of Columbia	††	††	1 415	345 357	††	††	920	226 724	††	††	328	50 548
Florida	††	††	17 840	4 978 365	††	††	9 691	2 985 861	††	††	3 837	737 010
Georgia	††	††	7 540	2 093 684	††	††	3 953	1 224 469	††	††	1 860	325 447
Hawaii	††	††	1 654	420 211	††	††	889	229 507	††	††	488	99 175
Idaho	††	††	1 436	322 765	††	††	644	167 135	††	††	440	65 405
Illinois	††	††	16 021	4 540 648	††	††	8 147	2 369 357	††	††	4 376	747 201
Indiana	††	††	7 206	2 089 166	††	††	3 503	1 094 578	††	††	1 918	304 769
Iowa	††	††	3 935	1 107 755	††	††	1 428	544 529	††	††	1 181	175 414
Kansas	††	††	3 436	998 901	††	††	1 446	515 436	††	††	949	146 713
Kentucky	††	††	4 297	1 164 852	††	††	2 202	699 870	††	††	1 249	154 672
Louisiana	††	††	5 459	1 614 223	††	††	2 933	980 375	††	††	1 408	224 452
Maine	††	††	1 668	383 748	††	††	848	167 220	††	††	392	54 037
Maryland	††	††	6 813	1 681 466	††	††	3 909	960 472	††	††	1 829	285 785
Massachusetts	††	††	9 368	2 525 980	††	††	4 569	1 107 038	††	††	2 811	421 396
Michigan	††	††	14 111	4 066 028	††	††	5 893	1 788 825	††	††	4 017	782 383
Minnesota	††	††	4 798	1 742 819	††	††	1 485	796 008	††	††	1 857	325 760
Mississippi	††	††	2 583	723 544	††	††	1 310	403 308	††	††	694	98 613
Missouri	††	††	6 933	1 900 281	††	††	2 974	982 256	††	††	1 883	269 189
Montana	††	††	1 287	285 974	††	††	578	160 615	††	††	416	53 860
Nebraska	††	††	1 985	585 918	††	††	863	343 051	††	††	682	93 402
Nevada	††	††	1 472	447 809	††	††	805	265 418	††	††	364	76 820
New Hampshire	††	††	1 357	309 129	††	††	652	166 586	††	††	429	61 494
New Jersey	††	††	12 188	3 008 471	††	††	6 266	1 528 781	††	††	3 422	585 358
New Mexico	††	††	1 815	379 251	††	††	865	216 475	††	††	473	73 599
New York	††	††	26 920	6 518 030	††	††	14 520	3 338 784	††	††	7 974	1 215 895
North Carolina	††	††	6 605	1 797 101	††	††	3 227	1 022 722	††	††	1 850	305 225
North Dakota	††	††	614	273 721	††	††	192	178 810	††	††	247	38 926
Ohio	††	††	15 692	4 397 500	††	††	7 463	2 257 209	††	††	4 209	681 622
Oklahoma	††	††	4 545	1 251 188	††	††	1 995	630 003	††	††	1 080	178 740
Oregon	††	††	5 015	1 222 661	††	††	2 200	651 095	††	††	1 572	236 928
Pennsylvania	††	††	16 532	4 229 828	††	††	8 260	2 269 637	††	††	4 524	734 260
Rhode Island	††	††	1 571	392 062	††	††	825	178 179	††	††	367	60 490
South Carolina	††	††	3 361	846 595	††	††	1 770	473 356	††	††	946	141 736
South Dakota	††	††	796	231 602	††	††	289	121 977	††	††	250	35 571
Tennessee	††	††	6 042	1 727 932	††	††	3 054	1 038 227	††	††	1 724	247 232
Texas	††	††	21 651	6 401 998	††	††	11 549	3 767 500	††	††	5 257	914 033
Utah	††	††	2 506	516 407	††	††	1 169	284 933	††	††	838	100 774
Vermont	††	††	753	162 586	††	††	380	79 332	††	††	219	32 594
Virginia	††	††	6 887	1 878 402	††	††	3 644	1 086 149	††	††	2 095	329 003
Washington	††	††	7 674	2 039 330	††	††	3 199	963 194	††	††	2 518	465 911
West Virginia	††	††	2 235	583 084	††	††	1 223	376 571	††	††	544	82 435
Wisconsin	††	††	6 202	1 976 388	††	††	2 488	1 060 654	††	††	2 189	361 315
Wyoming	††	††	706	146 610	††	††	345	85 203	††	††	217	32 132

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Health services, except hospitals (SIC 80, ex. 806)—Con.											
	Offices of osteopathic physicians (SIC 803)				Offices of chiropractors (SIC 8041)				Offices of optometrists (SIC 8042)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States	††	††	6 548	1 371 126	††	††	12 376	1 413 267	††	††	14 457	2 091 263
Alabama.....	††	††	5	1 226	††	††	146	14 523	††	††	161	21 679
Alaska.....	††	††	3	674	††	††	31	8 170	††	††	23	(D)
Arizona.....	††	††	224	46 759	††	††	230	24 840	††	††	174	23 411
Arkansas.....	††	††	3	504	††	††	116	11 755	††	††	186	19 687
California.....	††	††	210	37 858	††	††	1 945	258 791	††	††	1 990	312 785
Colorado.....	††	††	168	27 472	††	††	236	27 792	††	††	199	29 448
Connecticut.....	††	††	6	1 636	††	††	114	17 168	††	††	182	26 066
Delaware.....	††	††	20	3 119	††	††	18	2 615	††	††	33	3 766
District of Columbia.....	††	††	1	(D)	††	††	2	(D)	††	††	31	6 647
Florida.....	††	††	527	101 269	††	††	810	101 879	††	††	630	84 915
Georgia.....	††	††	76	11 507	††	††	320	33 440	††	††	292	40 655
Hawaii.....	††	††	13	1 533	††	††	51	8 220	††	††	59	8 673
Idaho.....	††	††	15	2 260	††	††	75	8 724	††	††	80	11 402
Illinois.....	††	††	103	19 297	††	††	552	64 934	††	††	640	101 824
Indiana.....	††	††	114	20 746	††	††	243	25 111	††	††	444	68 132
Iowa.....	††	††	201	35 254	††	††	286	23 877	††	††	285	42 134
Kansas.....	††	††	92	20 128	††	††	202	22 489	††	††	221	34 418
Kentucky.....	††	††	18	2 548	††	††	148	10 488	††	††	197	(D)
Louisiana.....	††	††	6	544	††	††	139	19 446	††	††	184	21 049
Maine.....	††	††	71	8 935	††	††	44	4 190	††	††	101	11 391
Maryland.....	††	††	9	806	††	††	65	6 203	††	††	186	31 044
Massachusetts.....	††	††	19	1 289	††	††	195	20 122	††	††	335	38 838
Michigan.....	††	††	1 163	336 205	††	††	601	74 618	††	††	591	97 220
Minnesota.....	††	††	12	1 944	††	††	431	48 276	††	††	256	35 068
Mississippi.....	††	††	4	513	††	††	80	6 922	††	††	126	14 629
Missouri.....	††	††	429	74 029	††	††	378	30 166	††	††	285	43 657
Montana.....	††	††	3	(D)	††	††	61	(D)	††	††	88	10 574
Nebraska.....	††	††	1	(D)	††	††	92	(D)	††	††	101	17 145
Nevada.....	††	††	15	2 195	††	††	62	10 707	††	††	61	10 811
New Hampshire.....	††	††	3	569	††	††	51	4 656	††	††	62	7 134
New Jersey.....	††	††	298	62 327	††	††	380	36 682	††	††	416	49 598
New Mexico.....	††	††	57	10 606	††	††	93	9 414	††	††	92	11 915
New York.....	††	††	144	25 068	††	††	592	59 955	††	††	718	96 617
North Carolina.....	††	††	7	808	††	††	244	28 105	††	††	360	44 688
North Dakota.....	††	††	3	(D)	††	††	44	(D)	††	††	60	10 752
Ohio.....	††	††	566	137 293	††	††	425	52 816	††	††	784	111 591
Oklahoma.....	††	††	263	54 967	††	††	196	22 234	††	††	254	38 713
Oregon.....	††	††	108	14 620	††	††	261	27 263	††	††	234	30 383
Pennsylvania.....	††	††	717	137 177	††	††	484	42 790	††	††	711	88 220
Rhode Island.....	††	††	34	4 348	††	††	17	1 699	††	††	67	7 515
South Carolina.....	††	††	4	223	††	††	117	12 323	††	††	163	19 963
South Dakota.....	††	††	9	1 662	††	††	61	5 121	††	††	69	8 088
Tennessee.....	††	††	30	4 175	††	††	156	14 115	††	††	299	35 450
Texas.....	††	††	485	109 588	††	††	487	67 992	††	††	735	154 756
Utah.....	††	††	12	1 722	††	††	92	6 689	††	††	64	8 411
Vermont.....	††	††	9	1 098	††	††	23	3 443	††	††	37	4 650
Virginia.....	††	††	21	3 120	††	††	119	13 245	††	††	315	41 660
Washington.....	††	††	120	17 408	††	††	466	54 811	††	††	321	43 195
West Virginia.....	††	††	35	6 505	††	††	74	8 636	††	††	151	18 427
Wisconsin.....	††	††	87	16 237	††	††	295	31 349	††	††	359	51 827
Wyoming.....	††	††	5	476	††	††	26	2 622	††	††	45	8 937

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Health services, except hospitals (SIC 80, ex. 806)—Con.											
	Nursing and personal care facilities (SIC 805)				Other health services (SIC 8049, 807, 8, 9)							
					Total				Medical and dental laboratories (SIC 807)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States	††	††	11 286	13 157 898	††	††	34 047	10 841 917	††	††	12 195	4 082 578
Alabama	††	††	184	192 333	††	††	385	132 552	††	††	167	69 190
Alaska	††	††	3	(D)	††	††	51	11 044	††	††	22	5 486
Arizona	††	††	59	68 359	††	††	602	250 692	††	††	214	75 125
Arkansas	††	††	185	149 704	††	††	292	77 735	††	††	90	20 560
California	††	††	1 116	1 311 957	††	††	5 466	2 822 302	††	††	2 059	731 950
Colorado	††	††	131	152 363	††	††	498	99 852	††	††	182	43 244
Connecticut	††	††	220	376 247	††	††	532	125 361	††	††	213	54 484
Delaware	††	††	24	24 047	††	††	107	26 819	††	††	33	12 688
District of Columbia	††	††	4	15 845	††	††	129	45 354	††	††	30	6 541
Florida	††	††	333	431 568	††	††	2 012	535 863	††	††	707	184 189
Georgia	††	††	280	262 643	††	††	759	195 523	††	††	292	98 535
Hawaii	††	††	11	25 396	††	††	143	47 707	††	††	58	18 838
Idaho	††	††	49	42 836	††	††	133	25 003	††	††	58	13 393
Illinois	††	††	574	776 395	††	††	1 629	461 640	††	††	630	181 175
Indiana	††	††	394	407 809	††	††	590	168 021	††	††	265	86 742
Iowa	††	††	286	227 167	††	††	268	59 380	††	††	86	32 510
Kansas	††	††	246	163 375	††	††	280	96 342	††	††	99	55 887
Kentucky	††	††	198	(D)	††	††	285	70 016	††	††	129	39 782
Louisiana	††	††	210	214 683	††	††	579	153 674	††	††	192	51 435
Maine	††	††	121	125 046	††	††	91	12 929	††	††	23	6 092
Maryland	††	††	148	223 822	††	††	667	173 334	††	††	227	83 249
Massachusetts	††	††	513	627 884	††	††	926	309 413	††	††	307	126 546
Michigan	††	††	382	514 858	††	††	1 464	471 919	††	††	467	196 216
Minnesota	††	††	232	359 015	††	††	525	176 748	††	††	170	66 107
Mississippi	††	††	130	127 450	††	††	239	72 109	††	††	70	24 676
Missouri	††	††	357	309 681	††	††	627	191 303	††	††	227	104 766
Montana	††	††	40	34 274	††	††	101	21 101	††	††	45	10 492
Nebraska	††	††	100	75 291	††	††	146	46 201	††	††	48	20 405
Nevada	††	††	20	30 588	††	††	145	51 270	††	††	52	26 992
New Hampshire	††	††	47	49 260	††	††	113	19 430	††	††	32	7 292
New Jersey	††	††	217	387 047	††	††	1 189	358 678	††	††	411	215 341
New Mexico	††	††	27	18 727	††	††	208	38 515	††	††	74	17 374
New York	††	††	360	1 022 960	††	††	2 612	758 751	††	††	937	281 383
North Carolina	††	††	256	243 353	††	††	661	152 200	††	††	282	60 913
North Dakota	††	††	19	24 332	††	††	49	14 798	††	††	20	10 319
Ohio	††	††	781	767 997	††	††	1 464	388 972	††	††	466	131 822
Oklahoma	††	††	325	223 155	††	††	432	103 376	††	††	150	44 351
Oregon	††	††	160	146 180	††	††	480	116 192	††	††	192	50 373
Pennsylvania	††	††	369	525 326	††	††	1 467	432 418	††	††	453	201 982
Rhode Island	††	††	81	106 623	††	††	180	33 208	††	††	79	13 789
South Carolina	††	††	107	129 278	††	††	254	69 716	††	††	83	17 490
South Dakota	††	††	41	35 142	††	††	77	24 041	††	††	30	16 118
Tennessee	††	††	192	204 631	††	††	587	184 102	††	††	202	75 759
Texas	††	††	919	759 655	††	††	2 219	628 474	††	††	791	232 537
Utah	††	††	80	63 152	††	††	251	50 726	††	††	86	16 910
Vermont	††	††	39	38 028	††	††	46	3 441	††	††	13	1 237
Virginia	††	††	146	239 551	††	††	547	165 674	††	††	175	79 496
Washington	††	††	268	299 988	††	††	782	194 823	††	††	314	97 159
West Virginia	††	††	65	55 378	††	††	143	35 132	††	††	53	15 026
Wisconsin	††	††	225	324 483	††	††	559	130 523	††	††	168	45 617
Wyoming	††	††	12	9 720	††	††	56	7 520	††	††	22	2 995

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Health services, except hospitals (SIC 80, ex. 806)—Con.											
	Other health services (SIC 8049, 807, 8, 9)—Con.											
	Medical and dental laboratories (SIC 807)—Con.								Other health services, n.e.c. (SIC 8049, 808, 9)			
	Medical laboratories (SIC 8071)				Dental laboratories (SIC 8072)							
	All establishments		Establishments with payroll		All establishments		Establishments with payroll					
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States -----	††	††	4 916	2 819 599	††	††	7 279	1 262 979	††	††	21 852	6 759 339
Alabama -----	††	††	50	50 761	††	††	117	18 429	††	††	218	63 362
Alaska -----	††	††	10	3 612	††	††	12	1 874	††	††	29	5 558
Arizona -----	††	††	102	55 491	††	††	112	19 634	††	††	388	175 567
Arkansas -----	††	††	36	13 638	††	††	54	6 922	††	††	202	57 175
California -----	††	††	907	544 662	††	††	1 152	187 288	††	††	3 407	2 090 352
Colorado -----	††	††	68	24 732	††	††	114	18 512	††	††	316	56 608
Connecticut -----	††	††	106	35 527	††	††	107	18 957	††	††	319	70 877
Delaware -----	††	††	22	9 602	††	††	11	3 086	††	††	74	14 131
District of Columbia -----	††	††	16	4 878	††	††	14	1 663	††	††	99	38 813
Florida -----	††	††	253	127 265	††	††	454	56 924	††	††	1 305	351 674
Georgia -----	††	††	90	58 755	††	††	202	39 780	††	††	467	96 988
Hawaii -----	††	††	21	12 685	††	††	37	6 153	††	††	85	28 869
Idaho -----	††	††	20	9 063	††	††	38	4 330	††	††	75	11 610
Illinois -----	††	††	283	119 081	††	††	347	62 094	††	††	999	280 465
Indiana -----	††	††	125	58 486	††	††	140	28 256	††	††	325	81 279
Iowa -----	††	††	29	18 371	††	††	57	14 139	††	††	182	26 870
Kansas -----	††	††	35	36 616	††	††	64	19 271	††	††	181	40 455
Kentucky -----	††	††	63	30 371	††	††	66	9 411	††	††	156	30 234
Louisiana -----	††	††	93	34 556	††	††	99	16 879	††	††	387	102 239
Maine -----	††	††	6	3 392	††	††	17	2 700	††	††	68	6 837
Maryland -----	††	††	98	56 401	††	††	129	26 848	††	††	440	90 085
Massachusetts -----	††	††	149	102 186	††	††	158	24 360	††	††	619	182 867
Michigan -----	††	††	198	142 763	††	††	269	53 453	††	††	997	275 703
Minnesota -----	††	††	33	30 833	††	††	137	35 274	††	††	355	110 641
Mississippi -----	††	††	30	19 129	††	††	40	5 547	††	††	169	47 433
Missouri -----	††	††	98	78 021	††	††	129	26 745	††	††	400	86 537
Montana -----	††	††	19	8 101	††	††	26	2 391	††	††	56	10 609
Nebraska -----	††	††	9	12 074	††	††	39	8 331	††	††	98	25 796
Nevada -----	††	††	19	22 241	††	††	33	4 751	††	††	93	24 278
New Hampshire -----	††	††	10	(D)	††	††	22	(D)	††	††	81	12 138
New Jersey -----	††	††	167	164 784	††	††	244	50 557	††	††	778	143 337
New Mexico -----	††	††	40	12 261	††	††	34	5 113	††	††	134	21 141
New York -----	††	††	317	146 736	††	††	620	134 647	††	††	1 675	477 368
North Carolina -----	††	††	64	(D)	††	††	218	(D)	††	††	379	91 287
North Dakota -----	††	††	7	5 039	††	††	13	5 280	††	††	29	4 479
Ohio -----	††	††	196	89 766	††	††	270	42 056	††	††	998	257 150
Oklahoma -----	††	††	74	33 469	††	††	76	10 882	††	††	282	59 025
Oregon -----	††	††	66	33 428	††	††	126	16 945	††	††	288	65 819
Pennsylvania -----	††	††	185	150 049	††	††	268	51 933	††	††	1 014	230 436
Rhode Island -----	††	††	43	10 204	††	††	36	3 585	††	††	101	19 419
South Carolina -----	††	††	22	9 845	††	††	61	7 645	††	††	171	52 226
South Dakota -----	††	††	10	13 120	††	††	20	2 998	††	††	47	7 923
Tennessee -----	††	††	73	54 292	††	††	129	21 467	††	††	385	108 343
Texas -----	††	††	399	165 033	††	††	392	67 504	††	††	1 428	395 937
Utah -----	††	††	25	9 413	††	††	61	7 497	††	††	165	33 816
Vermont -----	††	††	3	226	††	††	10	1 011	††	††	33	2 204
Virginia -----	††	††	57	60 312	††	††	118	19 184	††	††	372	86 178
Washington -----	††	††	101	68 076	††	††	213	29 083	††	††	466	97 664
West Virginia -----	††	††	18	8 479	††	††	35	6 547	††	††	90	20 106
Wisconsin -----	††	††	44	18 223	††	††	124	27 394	††	††	391	84 906
Wyoming -----	††	††	7	1 768	††	††	15	1 227	††	††	34	4 525

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Legal services (SIC 81)				Selected educational services (SIC 823, 4, 9)							
					Total				Libraries and information centers (SIC 823) †		Correspondence schools and vocational schools (SIC 824) †	
	All establishments		Establishments with payroll		All establishments		Establishments with payroll					
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)
United States -----	††	††	115 407	34 325 371	††	††	7 222	2 400 418	125	15 349	2 540	1 365 408
Alabama -----	††	††	1 394	293 418	††	††	66	27 431	-	-	28	23 950
Alaska -----	††	††	301	111 588	††	††	9	6 982	-	-	2	(D)
Arizona -----	††	††	1 453	396 411	††	††	130	61 729	3	(D)	64	48 687
Arkansas -----	††	††	884	139 447	††	††	31	4 285	-	-	10	2 302
California -----	††	††	15 443	4 998 353	††	††	1 239	384 523	16	1 879	406	184 795
Colorado -----	††	††	1 944	541 053	††	††	138	52 835	3	937	49	31 625
Connecticut -----	††	††	1 752	458 291	††	††	160	67 291	2	(D)	68	46 790
Delaware -----	††	††	215	71 857	††	††	17	8 810	1	(D)	6	7 721
District of Columbia -----	††	††	1 415	1 556 818	††	††	49	51 546	2	(D)	15	40 513
Florida -----	††	††	6 904	1 835 255	††	††	374	120 797	5	320	124	63 748
Georgia -----	††	††	2 526	608 021	††	††	140	46 714	2	(D)	43	27 324
Hawaii -----	††	††	636	173 129	††	††	58	8 032	-	-	17	4 206
Idaho -----	††	††	480	85 101	††	††	14	3 184	-	-	6	(D)
Illinois -----	††	††	5 778	2 162 217	††	††	295	132 133	6	481	117	48 215
Indiana -----	††	††	2 061	400 244	††	††	88	17 449	1	(D)	28	11 394
Iowa -----	††	††	1 371	260 563	††	††	40	7 960	3	(D)	15	4 285
Kansas -----	††	††	1 145	213 698	††	††	42	13 978	-	-	20	12 035
Kentucky -----	††	††	1 503	271 742	††	††	52	16 100	-	-	19	12 656
Louisiana -----	††	††	2 693	722 147	††	††	99	26 797	7	589	39	19 221
Maine -----	††	††	524	107 977	††	††	26	2 230	-	-	2	(D)
Maryland -----	††	††	1 964	481 480	††	††	136	66 313	4	586	36	17 346
Massachusetts -----	††	††	3 232	885 443	††	††	286	85 678	1	(D)	54	(D)
Michigan -----	††	††	3 739	1 066 195	††	††	198	59 219	-	-	75	38 688
Minnesota -----	††	††	1 718	549 860	††	††	116	40 797	2	(D)	35	26 266
Mississippi -----	††	††	1 123	183 975	††	††	15	4 131	-	-	6	3 234
Missouri -----	††	††	1 955	536 191	††	††	127	40 895	-	-	54	28 326
Montana -----	††	††	422	78 844	††	††	8	505	-	-	4	173
Nebraska -----	††	††	743	140 581	††	††	39	6 512	3	(D)	15	4 697
Nevada -----	††	††	517	134 619	††	††	32	12 836	-	-	14	5 106
New Hampshire -----	††	††	425	101 684	††	††	43	2 751	1	(D)	6	(D)
New Jersey -----	††	††	4 439	1 129 493	††	††	318	132 985	2	(D)	119	(D)
New Mexico -----	††	††	648	138 197	††	††	33	6 361	-	-	10	2 745
New York -----	††	††	10 564	4 906 628	††	††	742	302 262	11	3 215	239	185 132
North Carolina -----	††	††	2 064	379 375	††	††	99	16 404	3	414	31	10 101
North Dakota -----	††	††	280	52 488	††	††	8	1 249	-	-	4	1 018
Ohio -----	††	††	4 407	1 038 135	††	††	344	83 844	6	503	143	58 420
Oklahoma -----	††	††	1 652	393 571	††	††	86	38 557	1	(D)	35	26 729
Oregon -----	††	††	1 471	332 478	††	††	97	27 249	-	-	47	22 196
Pennsylvania -----	††	††	4 478	1 436 501	††	††	295	134 611	9	233	140	102 289
Rhode Island -----	††	††	454	104 341	††	††	43	11 187	1	(D)	20	8 801
South Carolina -----	††	††	1 281	240 238	††	††	43	4 552	2	(D)	7	(D)
South Dakota -----	††	††	347	47 139	††	††	16	2 937	2	(D)	4	(D)
Tennessee -----	††	††	1 770	338 780	††	††	85	18 664	1	(D)	24	10 432
Texas -----	††	††	6 965	2 276 251	††	††	444	112 722	19	3 203	156	54 863
Utah -----	††	††	562	150 595	††	††	46	7 948	1	(D)	14	(D)
Vermont -----	††	††	315	47 900	††	††	16	2 454	-	-	5	1 281
Virginia -----	††	††	2 472	530 961	††	††	148	38 557	3	134	58	26 631
Washington -----	††	††	2 077	588 250	††	††	174	49 803	2	(D)	71	29 061
West Virginia -----	††	††	742	129 648	††	††	21	5 846	-	-	10	4 986
Wisconsin -----	††	††	1 884	448 964	††	††	84	16 902	-	-	22	6 952
Wyoming -----	††	††	275	49 236	††	††	13	4 881	-	-	4	(D)

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Selected educational services (SIC 823, 4, 9)—Con.		Engineering, architectural, and surveying services (SIC 891)							
	Schools and educational services, n.e.c. (SIC 829) †		Total				Architectural services (SIC 891 pt.) †		Engineering services (SIC 891 pt.) †	
			All establishments		Establishments with payroll					
	Estab- lish- ments (number)	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)
United States -----	4 557	1 019 661	††	††	45 341	34 314 740	13 414	5 914 359	25 209	27 270 146
Alabama -----	38	3 481	††	††	552	466 843	137	51 357	299	399 316
Alaska -----	7	(D)	††	††	245	210 661	51	42 955	138	124 611
Arizona -----	63	(D)	††	††	741	305 590	260	83 596	420	208 510
Arkansas -----	21	1 983	††	††	289	73 839	71	22 930	144	45 495
California -----	817	197 849	††	††	6 710	5 369 657	2 056	975 382	4 066	4 284 946
Colorado -----	86	20 273	††	††	1 197	1 184 291	366	158 344	679	997 977
Connecticut -----	90	(D)	††	††	726	612 522	200	74 826	407	519 953
Delaware -----	10	(D)	††	††	107	29 913	29	8 254	61	18 139
District of Columbia -----	32	(D)	††	††	225	199 437	109	83 648	110	114 404
Florida -----	245	56 729	††	††	2 561	1 114 793	834	268 408	1 359	767 894
Georgia -----	95	(D)	††	††	1 025	582 432	310	147 560	482	402 295
Hawaii -----	41	3 826	††	††	336	158 104	146	55 734	166	98 612
Idaho -----	8	(D)	††	††	211	78 692	61	11 207	112	64 553
Illinois -----	172	83 437	††	††	1 751	1 249 952	585	274 035	983	951 454
Indiana -----	59	(D)	††	††	638	211 309	191	66 942	331	133 440
Iowa -----	22	(D)	††	††	279	140 731	92	32 718	151	101 086
Kansas -----	22	1 943	††	††	368	159 500	129	43 158	198	110 606
Kentucky -----	33	3 444	††	††	479	202 841	119	36 538	272	156 819
Louisiana -----	53	6 987	††	††	1 022	599 640	302	107 212	586	412 122
Maine -----	24	(D)	††	††	200	49 276	45	8 634	91	37 120
Maryland -----	96	48 381	††	††	840	897 779	186	102 280	534	777 237
Massachusetts -----	231	59 790	††	††	1 340	2 087 092	387	227 261	759	1 824 730
Michigan -----	123	20 531	††	††	1 307	746 142	338	125 121	811	602 078
Minnesota -----	79	(D)	††	††	694	373 163	232	111 183	366	250 604
Mississippi -----	9	897	††	††	349	84 385	100	23 602	187	53 623
Missouri -----	73	12 569	††	††	733	570 611	229	128 641	382	426 414
Montana -----	4	332	††	††	196	61 605	56	15 583	99	40 569
Nebraska -----	21	(D)	††	††	219	181 015	76	71 410	124	108 439
Nevada -----	18	7 730	††	††	237	127 901	70	21 984	128	101 154
New Hampshire -----	36	1 719	††	††	235	59 393	44	11 197	122	41 382
New Jersey -----	197	72 648	††	††	1 550	1 325 536	381	143 331	976	1 154 758
New Mexico -----	23	3 616	††	††	359	180 404	113	34 739	180	134 541
New York -----	492	113 915	††	††	2 531	2 909 131	837	529 314	1 334	2 316 946
North Carolina -----	65	5 889	††	††	1 022	285 609	287	70 310	383	189 090
North Dakota -----	4	231	††	††	119	44 004	43	13 749	65	28 509
Ohio -----	195	24 921	††	††	1 480	724 340	443	164 386	829	532 294
Oklahoma -----	50	(D)	††	††	698	516 405	187	75 415	414	417 529
Oregon -----	50	5 053	††	††	585	222 821	159	53 037	293	157 970
Pennsylvania -----	146	32 089	††	††	1 785	2 759 632	469	186 919	1 043	2 544 117
Rhode Island -----	22	(D)	††	††	164	58 376	42	11 704	96	43 774
South Carolina -----	34	3 598	††	††	479	269 820	134	40 798	214	213 663
South Dakota -----	10	849	††	††	83	20 746	23	6 045	45	12 554
Tennessee -----	60	(D)	††	††	699	377 132	213	91 150	345	278 626
Texas -----	269	54 656	††	††	4 028	4 219 265	1 117	669 228	2 340	3 379 706
Utah -----	31	5 358	††	††	366	173 858	134	39 602	192	128 519
Vermont -----	11	1 173	††	††	152	29 922	39	8 435	78	19 848
Virginia -----	87	11 792	††	††	1 135	975 980	280	132 448	668	821 797
Washington -----	101	(D)	††	††	1 169	626 310	404	171 877	571	429 112
West Virginia -----	11	860	††	††	253	72 041	48	12 776	128	51 907
Wisconsin -----	62	9 950	††	††	674	266 543	204	55 406	345	198 443
Wyoming -----	9	(D)	††	††	198	67 756	46	11 990	103	40 861

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Engineering, architectural, and surveying services (SIC 891)—Con.		Accounting, auditing, and bookkeeping services (SIC 893)				Social and other services (SIC 83, 892, 9)			
	Surveying services (SIC 891 pt.) †						Total			
			All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Estab-lish-ments (number)	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States	6 718	1 130 235	††	††	51 900	14 596 289	††	††	34 041	4 731 746
Alabama	116	16 170	††	††	718	140 185	††	††	490	42 973
Alaska	56	43 095	††	††	149	46 825	††	††	74	11 701
Arizona	61	13 484	††	††	786	167 723	††	††	488	71 000
Arkansas	74	5 414	††	††	501	72 368	††	††	305	28 881
California	588	109 329	††	††	7 582	2 200 104	††	††	4 975	776 918
Colorado	152	27 970	††	††	1 026	268 667	††	††	576	116 653
Connecticut	119	17 743	††	††	643	237 919	††	††	491	55 872
Delaware	17	3 520	††	††	107	19 812	††	††	89	12 699
District of Columbia	6	1 385	††	††	125	84 470	††	††	170	62 242
Florida	368	78 491	††	††	2 960	609 573	††	††	1 937	193 164
Georgia	233	32 577	††	††	1 160	283 230	††	††	949	122 372
Hawaii	24	3 758	††	††	308	75 046	††	††	116	11 757
Idaho	38	2 932	††	††	286	46 465	††	††	146	10 528
Illinois	183	24 463	††	††	2 268	909 817	††	††	1 319	171 157
Indiana	116	10 927	††	††	946	213 188	††	††	477	48 674
Iowa	36	6 927	††	††	597	129 083	††	††	372	27 375
Kansas	41	5 736	††	††	583	128 103	††	††	316	20 934
Kentucky	88	9 484	††	††	585	117 017	††	††	424	68 241
Louisiana	134	80 306	††	††	906	235 645	††	††	982	106 563
Maine	64	3 522	††	††	217	35 375	††	††	155	19 978
Maryland	120	18 262	††	††	860	223 052	††	††	474	74 369
Massachusetts	194	35 101	††	††	1 138	394 157	††	††	850	157 577
Michigan	158	18 943	††	††	1 757	488 848	††	††	1 211	137 615
Minnesota	96	11 376	††	††	954	287 145	††	††	566	96 829
Mississippi	62	7 160	††	††	449	81 189	††	††	314	39 442
Missouri	122	15 556	††	††	1 044	306 730	††	††	695	76 018
Montana	41	5 453	††	††	254	43 545	††	††	107	11 665
Nebraska	19	1 166	††	††	366	105 002	††	††	186	17 131
Nevada	39	4 763	††	††	255	57 648	††	††	133	18 163
New Hampshire	69	6 814	††	††	204	33 659	††	††	187	16 201
New Jersey	193	27 447	††	††	1 627	456 653	††	††	854	106 436
New Mexico	66	11 124	††	††	367	64 203	††	††	176	23 198
New York	360	62 871	††	††	3 989	1 736 289	††	††	2 207	539 443
North Carolina	352	26 209	††	††	1 187	222 240	††	††	1 252	130 953
North Dakota	11	1 746	††	††	133	27 752	††	††	61	4 305
Ohio	208	27 660	††	††	1 926	545 264	††	††	942	120 603
Oklahoma	97	23 461	††	††	864	209 334	††	††	650	76 366
Oregon	133	11 814	††	††	865	173 680	††	††	468	54 652
Pennsylvania	273	28 596	††	††	1 899	600 839	††	††	1 099	212 594
Rhode Island	26	2 898	††	††	213	47 678	††	††	106	20 531
South Carolina	131	15 359	††	††	514	91 363	††	††	577	44 072
South Dakota	15	2 147	††	††	132	26 470	††	††	69	7 789
Tennessee	141	7 356	††	††	762	177 281	††	††	488	44 005
Texas	571	170 331	††	††	3 876	1 298 215	††	††	2 965	384 246
Utah	40	5 737	††	††	328	83 656	††	††	193	38 224
Vermont	35	1 639	††	††	101	17 071	††	††	110	8 834
Virginia	187	21 735	††	††	942	198 027	††	††	811	117 015
Washington	194	25 321	††	††	1 107	248 638	††	††	728	84 071
West Virginia	77	7 358	††	††	303	50 314	††	††	136	23 609
Wisconsin	125	12 694	††	††	876	249 154	††	††	481	57 581
Wyoming	49	14 905	††	††	155	30 578	††	††	94	8 527

Table 4a. **Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Social and other services (SIC 83, 892, 9)—Con.							
	Social services (SIC 83)						Other services (SIC 892, 9) †	
	Total †		Child day care services (SIC 835) †		Other social services (SIC 832, 3, 6, 9) †			
	Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)	Estab- lish- ments (number)	Receipts (\$1,000)
United States	27 638	3 635 697	18 086	1 405 673	9 552	2 230 024	6 403	1 096 049
Alabama	462	40 327	383	27 229	79	13 098	28	2 646
Alaska	53	6 813	28	2 700	25	4 113	21	4 888
Arizona	428	63 047	277	29 275	151	33 772	60	7 953
Arkansas	262	20 144	210	12 073	52	8 071	43	8 737
California	3 694	533 938	1 757	167 134	1 937	366 804	1 281	242 980
Colorado	403	52 093	286	29 982	117	22 111	173	64 560
Connecticut	382	34 193	266	13 955	116	20 238	109	21 679
Delaware	72	10 827	55	4 219	17	6 608	17	1 872
District of Columbia	101	49 526	50	4 739	51	44 787	69	12 716
Florida	1 702	168 332	1 280	100 042	422	68 290	235	24 832
Georgia	886	107 257	753	64 868	133	42 389	63	15 115
Hawaii	65	7 465	38	3 162	27	4 303	51	4 292
Idaho	137	9 839	88	3 144	49	6 695	9	689
Illinois	919	120 202	692	55 641	227	64 561	400	50 955
Indiana	380	37 549	299	18 472	81	19 077	97	11 125
Iowa	349	24 093	255	8 153	94	15 940	23	3 282
Kansas	282	16 305	218	10 083	64	6 222	34	4 629
Kentucky	395	65 684	264	16 072	131	49 612	29	2 557
Louisiana	805	70 632	690	43 377	115	27 255	177	35 931
Maine	144	19 361	71	1 813	73	17 548	11	617
Maryland	352	52 627	250	23 153	102	29 474	122	21 742
Massachusetts	720	123 269	404	24 088	316	99 181	130	34 308
Michigan	985	117 535	405	26 145	580	91 390	226	20 080
Minnesota	509	90 022	202	15 323	307	74 699	57	6 807
Mississippi	291	36 707	258	23 765	33	12 942	23	2 735
Missouri	650	69 912	395	25 859	255	44 053	45	6 106
Montana	80	8 773	38	2 033	42	6 740	27	2 892
Nebraska	167	15 838	120	5 698	47	10 140	19	1 293
Nevada	110	15 944	80	9 051	30	6 893	23	2 219
New Hampshire	148	9 145	107	3 800	41	5 345	39	7 056
New Jersey	670	80 099	465	37 052	205	43 047	184	26 337
New Mexico	135	17 919	84	4 861	51	13 058	41	5 279
New York	1 376	382 567	667	76 467	709	306 100	831	156 876
North Carolina	1 178	117 656	790	51 845	388	65 811	74	13 297
North Dakota	52	3 133	33	1 223	19	1 910	9	1 172
Ohio	813	91 487	593	43 306	220	48 181	129	29 116
Oklahoma	505	57 627	422	37 089	83	20 538	145	18 739
Oregon	397	45 036	176	9 762	221	35 274	71	9 616
Pennsylvania	949	185 080	442	26 105	507	158 975	150	27 514
Rhode Island	93	18 870	54	2 748	39	16 122	13	1 661
South Carolina	551	41 742	466	29 008	85	12 734	26	2 330
South Dakota	62	7 199	38	1 377	24	5 822	7	590
Tennessee	443	37 717	352	23 709	91	14 008	45	6 288
Texas	2 424	290 349	2 091	212 189	333	78 160	541	93 697
Utah	164	32 315	105	7 087	59	25 228	29	5 909
Vermont	94	7 607	44	1 226	50	6 381	16	1 227
Virginia	659	81 274	375	30 821	284	50 453	152	35 741
Washington	580	69 125	367	19 430	213	49 695	148	14 946
West Virginia	119	20 071	52	3 443	67	16 628	17	3 538
Wisconsin	375	47 709	196	9 356	179	38 353	106	9 872
Wyoming	66	3 716	55	2 521	11	1 195	28	4 811

Table 4b. Establishments and Revenue of Firms Exempt From Federal Income Tax for the States: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Total		Hotels, camps, and membership lodging (SIC 7011 pt., 7032, 704)		Research, testing, and consulting services (SIC 7391, 2, 7)		Selected amusement, recreation, and related services (SIC 792, 7997, 7999 pt., 84)		Selected health services (SIC 805, 8, 9)			
	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Total		Nursing and personal care facilities (SIC 805)	
	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)
United States	147 061	61 488 432	4 148	542 710	959	2 604 082	10 526	6 665 364	10 010	10 882 200	3 046	4 840 159
Alabama	1 681	422 118	57	8 545	9	(D)	135	44 331	161	80 242	17	19 607
Alaska	558	195 867	6	1 111	6	(D)	20	13 656	24	25 851	3	(D)
Arizona	1 591	538 226	36	3 154	12	14 398	104	61 698	111	85 793	28	(D)
Arkansas	1 339	297 548	31	3 918	6	(D)	99	33 991	77	36 673	16	13 970
California	14 561	7 452 617	314	51 454	124	389 127	871	1 769 351	822	856 532	183	189 622
Colorado	2 239	919 770	80	19 034	31	111 997	142	75 286	194	150 242	57	63 758
Connecticut	2 495	926 551	50	9 643	16	6 726	249	116 956	209	211 724	38	85 119
Delaware	485	152 917	6	500	2	(D)	39	27 130	21	22 484	7	12 918
District of Columbia	2 008	3 193 324	9	(D)	79	60 228	54	110 805	34	97 942	5	11 964
Florida	5 468	1 452 461	106	14 326	6	(D)	343	215 057	391	340 706	67	111 291
Georgia	2 659	842 171	65	10 072	20	12 243	205	79 761	158	109 606	24	36 385
Hawaii	860	432 589	8	1 319	6	(D)	48	57 253	54	142 049	6	17 656
Idaho	626	302 961	29	1 253	8	(D)	36	9 929	26	19 087	10	9 012
Illinois	6 934	3 994 487	203	26 233	50	460 381	466	317 228	447	438 875	151	208 646
Indiana	3 622	1 036 145	223	24 410	19	8 233	224	92 969	265	182 852	72	87 169
Iowa	2 685	727 022	118	11 265	6	(D)	238	56 727	233	194 633	120	158 438
Kansas	2 171	492 744	111	8 671	6	8 733	159	47 343	166	99 183	89	71 511
Kentucky	1 882	526 527	42	3 259	5	1 508	150	54 999	195	143 631	53	73 116
Louisiana	1 726	495 426	33	9 681	12	10 983	168	68 536	71	54 285	30	28 796
Maine	1 133	265 868	24	3 395	6	3 574	105	13 669	116	59 970	19	25 861
Maryland	2 580	1 410 906	58	12 509	27	261 339	189	78 078	137	231 660	46	104 803
Massachusetts	5 022	2 584 195	100	16 460	44	155 649	404	187 784	364	362 535	91	130 595
Michigan	5 076	1 887 589	183	20 668	30	12 356	357	174 724	332	401 094	85	104 621
Minnesota	3 575	1 746 777	99	11 537	17	9 344	241	111 905	333	770 605	193	281 447
Mississippi	1 309	266 268	40	4 670	3	(D)	92	19 796	110	46 400	9	7 458
Missouri	3 072	1 216 944	100	11 181	17	(D)	184	99 096	206	238 085	91	122 914
Montana	977	162 591	30	2 371	9	(D)	49	8 037	89	31 221	19	17 446
Nebraska	1 403	408 536	58	4 228	4	484	116	39 424	105	107 947	69	89 077
Nevada	453	93 114	3	(D)	-	-	11	1 478	26	7 129	4	1 663
New Hampshire	990	209 520	39	8 116	4	(D)	66	14 557	97	41 647	14	8 277
New Jersey	3 544	1 364 423	76	16 913	21	(D)	307	118 918	239	309 361	69	155 711
New Mexico	954	255 315	21	6 275	11	17 713	54	22 004	97	48 742	21	24 897
New York	11 693	8 276 792	248	36 587	93	217 569	968	804 380	750	1 644 303	260	933 670
North Carolina	3 076	829 529	93	18 204	14	(D)	306	86 075	148	105 364	35	53 946
North Dakota	719	180 140	45	3 563	-	-	48	6 278	70	66 725	55	54 799
Ohio	7 129	2 556 834	281	32 361	35	16 743	553	280 248	557	656 682	181	290 355
Oklahoma	1 785	508 555	68	6 509	10	(D)	95	51 824	89	60 062	30	25 148
Oregon	2 053	551 380	82	6 471	14	(D)	118	47 334	112	101 675	36	45 824
Pennsylvania	9 424	3 287 458	366	39 381	54	75 738	604	285 094	680	757 827	251	446 727
Rhode Island	811	323 627	23	2 859	4	(D)	68	19 191	73	72 670	19	23 526
South Carolina	1 383	291 130	6	1 446	4	720	130	36 964	76	40 206	16	19 837
South Dakota	746	154 247	18	1 216	2	(D)	57	10 895	83	52 999	49	43 042
Tennessee	2 483	719 022	39	(D)	4	(D)	181	159 487	199	131 920	33	44 900
Texas	7 167	2 593 650	155	22 689	32	(D)	526	360 851	445	335 639	118	150 013
Utah	647	190 540	17	(D)	5	(D)	46	27 384	22	35 903	9	6 401
Vermont	772	144 392	24	2 569	5	(D)	58	9 067	85	33 454	17	8 454
Virginia	3 145	1 552 157	38	3 296	21	66 834	282	122 843	128	135 411	37	58 145
Washington	3 349	1 108 072	139	13 985	12	4 254	229	103 740	195	315 750	42	77 825
West Virginia	1 241	263 833	50	4 571	2	(D)	74	17 257	128	81 585	17	23 369
Wisconsin	3 222	1 084 703	83	12 071	30	16 652	227	85 179	225	283 582	123	208 396
Wyoming	538	93 854	15	1 131	2	(D)	31	8 797	35	21 657	12	13 523

Table 4b. Establishments and Revenue of Firms Exempt From Federal Income Tax for the States: 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Selected health services (SIC 805, 8, 9)—Con.				Legal aid societies and similar legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)		Social services (SIC 83)			
	Outpatient care facilities (SIC 808)		Health and allied services, n.e.c. (SIC 809)		Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Total		Child day care services (SIC 835)	
	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)					Number	Revenue (\$1,000)	Number	Revenue (\$1,000)
United States	4 739	4 202 214	2 225	1 839 827	1 302	442 188	4 263	1 198 166	52 571	19 958 937	12 676	1 529 931
Alabama	109	32 451	35	28 184	29	(D)	27	5 119	573	133 726	160	19 446
Alaska	14	15 613	7	(D)	14	(D)	21	14 057	255	84 314	72	7 804
Arizona	74	37 764	9	(D)	27	4 607	42	7 733	572	206 723	106	8 475
Arkansas	51	17 274	10	5 429	12	5 109	28	1 738	515	141 366	120	10 975
California	479	481 369	160	185 541	114	52 031	414	111 235	5 326	2 094 356	1 270	187 450
Colorado	90	65 647	47	20 837	21	5 952	75	21 723	684	249 736	165	18 751
Connecticut	97	77 613	74	48 992	33	5 156	137	29 875	849	308 817	228	20 123
Delaware	10	4 567	4	4 999	5	(D)	23	6 079	201	60 100	50	6 140
District of Columbia	18	(D)	11	(D)	35	(D)	86	70 810	523	862 177	103	14 681
Florida	168	88 493	156	140 922	41	(D)	102	21 218	1 796	706 751	423	57 443
Georgia	77	49 574	57	23 647	30	10 296	79	18 094	889	311 699	218	31 767
Hawaii	43	(D)	5	(D)	8	(D)	45	17 459	269	85 447	85	11 346
Idaho	16	10 075	-	-	9	(D)	11	958	219	37 180	38	3 477
Illinois	191	167 581	105	62 648	38	11 959	161	54 884	2 410	1 064 679	566	101 278
Indiana	115	63 706	78	31 977	18	5 800	48	7 478	1 108	391 177	223	25 334
Iowa	82	18 428	31	17 767	16	(D)	19	(D)	978	227 455	199	10 290
Kansas	62	19 558	15	8 114	17	(D)	34	5 420	694	151 811	153	12 116
Kentucky	124	53 378	18	17 137	25	6 166	24	(D)	731	189 670	150	(D)
Louisiana	20	11 400	21	14 089	13	5 282	46	8 542	649	184 292	150	17 103
Maine	72	19 451	25	14 658	13	(D)	75	8 250	419	112 395	102	6 156
Maryland	69	91 491	22	35 366	22	6 036	77	37 379	970	343 472	281	28 139
Massachusetts	160	143 238	113	88 702	27	12 047	227	66 451	2 087	799 778	443	54 677
Michigan	168	244 838	79	51 635	46	8 891	72	15 976	2 072	765 539	498	25 477
Minnesota	118	478 959	22	10 199	25	7 071	59	12 437	1 176	466 112	297	(D)
Mississippi	49	14 543	52	24 399	17	3 916	13	1 211	510	136 232	190	35 859
Missouri	76	68 963	39	46 208	16	(D)	66	26 381	1 219	434 728	256	26 619
Montana	62	11 125	8	2 650	10	(D)	12	2 222	357	64 980	63	3 650
Nebraska	30	16 499	6	2 371	5	1 887	17	2 152	414	149 666	80	7 554
Nevada	9	1 615	13	3 851	4	(D)	15	1 730	150	40 862	22	2 522
New Hampshire	33	19 365	50	14 005	15	(D)	29	3 020	355	82 293	114	7 600
New Jersey	107	80 721	63	72 929	34	(D)	134	23 339	1 454	449 833	492	75 804
New Mexico	59	14 772	17	9 073	24	4 611	27	14 262	347	70 692	80	6 791
New York	358	400 156	132	310 477	120	99 036	725	282 075	4 568	2 939 026	1 098	225 537
North Carolina	79	41 300	34	10 118	21	(D)	43	8 577	1 230	293 169	383	34 510
North Dakota	12	(D)	3	(D)	6	(D)	5	438	198	42 017	25	1 373
Ohio	265	308 656	111	57 671	61	14 647	148	60 411	2 544	887 757	513	51 298
Oklahoma	44	18 523	15	16 391	26	(D)	25	6 178	624	186 588	113	13 305
Oregon	67	48 354	9	7 497	21	(D)	67	14 654	797	200 882	212	14 901
Pennsylvania	269	189 703	160	121 397	79	29 136	390	73 724	2 880	1 204 515	604	83 050
Rhode Island	27	31 831	27	17 313	3	(D)	39	3 808	282	149 127	45	4 384
South Carolina	42	13 234	18	7 135	14	3 316	25	2 279	508	120 295	139	10 033
South Dakota	30	9 002	4	955	10	1 439	10	1 254	232	40 712	44	1 800
Tennessee	98	49 845	68	37 175	10	3 461	42	6 391	896	219 514	189	17 458
Texas	194	76 215	133	109 411	63	(D)	163	36 554	2 350	859 430	694	93 694
Utah	11	(D)	2	(D)	9	2 258	15	5 050	198	49 270	37	4 186
Vermont	41	9 738	27	15 262	10	(D)	59	12 833	263	50 652	71	3 399
Virginia	65	62 384	26	14 882	42	6 829	85	29 209	1 008	423 333	275	23 100
Washington	110	198 671	43	39 254	12	4 906	84	11 753	1 294	372 064	393	24 447
West Virginia	90	46 262	21	11 954	13	2 707	28	5 648	390	84 359	48	6 130
Wisconsin	66	35 279	36	39 907	15	4 755	49	8 019	1 368	401 991	350	29 035
Wyoming	19	5 962	4	2 172	4	(D)	16	4 634	170	26 178	46	4 542

Table 4b. Establishments and Revenue of Firms Exempt From Federal Income Tax for the States: 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

Geographic area	Social services (SIC 83)—Con.		Selected membership organizations (SIC 861, 2, 4, 9)								Noncommercial educational, scientific, and research organizations (SIC 892)	
	Other social services (SIC 832, 3, 6, 9)		Total		Business associations (SIC 861)		Civic, social, and fraternal associations (SIC 864)		Other membership organizations (SIC 862, 9)		Number	Revenue (\$1,000)
	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)		
United States	39 895	18 429 006	61 336	16 290 285	12 108	4 640 115	35 457	6 271 122	13 771	5 379 048	1 946	2 904 500
Alabama	413	114 280	677	112 652	159	23 959	369	46 158	149	42 535	13	3 628
Alaska	183	76 510	205	49 716	45	12 034	128	31 474	32	6 208	7	2 177
Arizona	466	198 248	671	149 386	125	26 135	394	66 659	152	56 592	16	4 734
Arkansas	395	130 391	562	67 731	123	14 776	281	34 892	158	18 063	9	(D)
California	4 056	1 906 906	6 292	1 575 597	1 197	416 613	3 659	628 752	1 436	530 232	284	552 934
Colorado	519	230 985	978	273 392	208	61 474	540	79 040	230	132 878	34	12 408
Connecticut	621	268 694	920	229 232	127	60 517	605	115 624	188	53 091	32	8 422
Delaware	151	53 960	180	32 684	31	6 140	114	17 379	35	9 165	8	2 624
District of Columbia	420	847 496	1 027	1 681 178	396	875 007	252	243 186	379	562 985	161	287 529
Florida	1 373	649 308	2 605	609 756	549	149 527	1 521	245 579	535	214 650	78	33 174
Georgia	671	279 932	1 190	249 857	293	107 704	540	76 810	357	65 343	23	40 543
Hawaii	184	74 101	411	81 185	61	15 208	293	56 553	57	9 424	11	5 491
Idaho	181	33 703	286	(D)	76	6 960	150	(D)	60	(D)	2	(D)
Illinois	1 844	963 401	3 086	1 465 085	645	444 553	1 758	421 943	683	598 589	73	155 163
Indiana	885	365 843	1 682	310 547	224	59 654	1 158	191 474	300	59 419	35	12 679
Iowa	779	217 165	1 069	200 918	231	75 621	566	69 488	272	55 809	8	(D)
Kansas	541	139 695	973	163 735	177	31 886	547	70 950	249	60 899	11	(D)
Kentucky	581	(D)	694	(D)	157	23 644	363	(D)	174	(D)	16	5 535
Louisiana	499	167 189	716	147 014	182	64 271	346	50 028	188	32 715	18	6 811
Maine	317	106 239	366	47 397	73	9 909	226	28 094	67	9 394	9	(D)
Maryland	689	315 333	1 057	396 691	186	81 011	620	192 625	251	123 055	43	43 742
Massachusetts	1 644	745 101	1 655	499 443	273	98 597	1 044	223 780	338	177 066	114	484 048
Michigan	1 574	740 062	1 934	447 319	346	98 675	1 209	224 312	379	123 332	50	41 022
Minnesota	879	(D)	1 592	320 530	249	70 407	1 023	169 208	320	80 915	33	37 236
Mississippi	320	100 373	519	52 690	135	15 536	226	21 937	158	15 217	5	(D)
Missouri	963	408 109	1 235	352 662	270	102 972	605	125 320	360	124 370	29	18 845
Montana	294	61 330	408	46 865	77	12 180	257	27 350	74	7 335	13	4 031
Nebraska	334	142 112	675	97 201	133	18 872	390	58 348	152	19 981	9	5 547
Nevada	128	38 340	244	41 131	53	10 349	141	18 820	50	11 962	-	-
New Hampshire	241	74 693	378	54 994	64	12 014	254	29 994	60	12 986	7	1 843
New Jersey	962	374 029	1 251	298 712	248	76 052	686	123 834	317	98 826	28	14 002
New Mexico	267	63 901	367	68 569	81	13 549	203	40 844	83	14 176	6	2 447
New York	3 470	2 713 489	3 936	1 612 767	845	451 746	2 076	577 596	1 015	583 425	285	641 049
North Carolina	847	258 659	1 190	216 974	307	52 314	554	91 312	329	73 348	31	43 620
North Dakota	173	40 644	344	59 947	55	8 547	201	38 849	88	12 551	3	(D)
Ohio	2 031	836 459	2 891	591 393	401	107 303	1 889	259 396	601	224 694	59	16 592
Oklahoma	511	173 283	825	168 101	195	38 965	420	71 436	210	57 700	23	24 394
Oregon	585	185 981	824	150 861	202	41 126	446	70 962	176	38 773	18	15 825
Pennsylvania	2 276	1 121 465	4 286	745 228	476	120 983	3 186	376 352	624	247 893	85	76 815
Rhode Island	237	144 743	311	68 077	46	8 683	197	29 405	68	29 989	8	5 788
South Carolina	369	110 262	617	84 777	139	17 370	319	38 890	159	28 517	3	1 127
South Dakota	188	38 912	329	45 027	62	7 113	202	22 011	65	15 903	5	(D)
Tennessee	707	202 056	1 096	170 920	233	44 939	577	76 231	286	49 750	16	16 362
Texas	1 656	765 736	3 345	755 924	769	221 185	1 829	332 544	747	202 195	88	86 637
Utah	161	45 084	327	57 936	83	13 203	186	30 233	58	14 500	8	3 210
Vermont	192	47 253	257	26 284	51	7 067	160	13 207	46	6 010	11	2 437
Virginia	733	400 233	1 483	629 465	385	253 388	699	123 552	399	252 525	58	134 937
Washington	901	347 617	1 353	269 935	259	57 187	843	147 110	251	65 638	31	11 685
West Virginia	342	78 229	548	62 620	85	12 063	389	36 019	74	14 538	8	(D)
Wisconsin	1 018	372 956	1 212	267 071	276	72 530	654	106 616	282	87 925	13	5 383
Wyoming	124	21 636	257	29 649	45	7 597	162	17 618	50	4 434	8	986

Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Total				Hotels, motels, and other lodging places (SIC 70)				Personal services (SIC 72)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States -----	††	††	1 261 698	426 981 971	††	††	41 231	33 214 751	††	††	167 749	22 980 101
STANDARD CONSOLIDATED STATISTICAL AREAS												
Boston-Lawrence-Lowell, Mass.-N.H.-----	††	††	22 229	10 702 988	††	††	264	458 893	††	††	3 001	406 945
Chicago-Gary-Kenosha, Ill.-Ind.-Wis.-----	††	††	42 487	18 024 441	††	††	571	868 241	††	††	5 259	890 347
Cincinnati-Hamilton, Ohio-Ky.-Ind.-----	††	††	8 252	2 924 473	††	††	151	179 648	††	††	1 299	176 566
Cleveland-Akron-Lorain, Ohio-----	††	††	15 292	4 890 525	††	††	229	192 877	††	††	2 174	307 536
Dayton-Springfield, Ohio-----	††	††	4 824	1 448 130	††	††	76	61 625	††	††	753	123 408
Detroit-Ann Arbor, Mich.-----	††	††	23 568	8 684 719	††	††	321	(D)	††	††	2 922	481 365
Houston-Galveston, Tex.-----	††	††	21 877	11 699 465	††	††	349	553 770	††	††	2 222	465 142
Indianapolis-Anderson, Ind.-----	††	††	6 864	2 169 828	††	††	123	129 693	††	††	925	149 342
Los Angeles-Long Beach-Anaheim, Calif.-----	††	††	85 746	38 825 281	††	††	1 691	1 468 393	††	††	8 052	1 437 250
Miami-Fort Lauderdale, Fla.-----	††	††	22 129	7 074 531	††	††	796	762 739	††	††	2 607	351 838
Milwaukee-Racine, Wis.-----	††	††	8 721	2 686 771	††	††	122	104 074	††	††	1 291	175 170
New York-Newark-Jersey City, N.Y.-N.J.-Conn.-----	††	††	108 589	48 281 400	††	††	1 192	1 836 706	††	††	13 766	2 063 183
Philadelphia-Wilmington-Trenton, Pa.-Del.-N.J.-Md.-----	††	††	30 026	11 243 945	††	††	430	455 278	††	††	4 034	542 732
Providence-Fall River, R.I.-Mass.-----	††	††	5 895	1 364 733	††	††	78	46 291	††	††	969	100 319
San Francisco-Oakland-San Jose, Calif.-----	††	††	39 996	15 968 162	††	††	858	979 315	††	††	4 193	651 896
Seattle-Tacoma, Wash.-----	††	††	14 551	4 636 351	††	††	295	247 718	††	††	1 824	259 856
STANDARD METROPOLITAN STATISTICAL AREAS												
Abilene, Tex.-----	††	††	897	237 227	††	††	22	17 398	††	††	152	18 068
Akron, Ohio-----	††	††	3 339	883 980	††	††	59	42 888	††	††	529	71 483
Albany, Ga.-----	††	††	615	154 419	††	††	24	10 119	††	††	81	13 854
Albany-Schenectady-Troy, N.Y.-----	††	††	3 766	1 329 323	††	††	117	74 972	††	††	510	73 868
Albuquerque, N. Mex.-----	††	††	3 088	1 474 896	††	††	91	73 754	††	††	388	47 686
Alexandria, La.-----	††	††	655	170 583	††	††	20	7 575	††	††	79	10 830
Allentown-Bethlehem-Easton, Pa.-N.J.-----	††	††	3 169	759 961	††	††	65	31 492	††	††	450	64 790
Altoona, Pa.-----	††	††	561	112 788	††	††	17	8 676	††	††	116	11 918
Amarillo, Tex.-----	††	††	1 136	342 606	††	††	45	27 001	††	††	124	31 898
Anaheim-Santa Ana-Garden Grove, Calif.-----	††	††	15 835	6 706 056	††	††	331	323 834	††	††	1 554	255 465
Anchorage, Alaska-----	††	††	1 490	795 264	††	††	40	75 087	††	††	124	31 231
Anderson, Ind.-----	††	††	571	108 078	††	††	9	4 338	††	††	97	11 252
Anderson, S.C.-----	††	††	541	106 553	††	††	13	(D)	††	††	78	7 508
Ann Arbor, Mich.-----	††	††	1 539	516 295	††	††	17	(D)	††	††	166	19 406
Anniston, Ala.-----	††	††	442	84 405	††	††	15	7 775	††	††	80	7 647
Appleton-Oshkosh, Wis.-----	††	††	1 384	352 296	††	††	33	17 977	††	††	238	31 294
Asheville, N.C.-----	††	††	1 001	222 210	††	††	52	35 267	††	††	147	19 928
Athens, Ga.-----	††	††	630	134 985	††	††	20	6 916	††	††	104	11 093
Atlanta, Ga.-----	††	††	14 148	5 767 283	††	††	221	447 697	††	††	1 614	262 874
Atlantic City, N.J.-----	††	††	1 236	2 148 514	††	††	127	1 858 215	††	††	183	27 067
Augusta, Ga.-S.C.-----	††	††	1 496	362 607	††	††	40	20 630	††	††	227	25 412
Austin, Tex.-----	††	††	4 071	1 422 338	††	††	98	83 983	††	††	526	83 409
Bakersfield, Calif.-----	††	††	2 182	684 858	††	††	73	32 974	††	††	211	32 534
Baltimore, Md.-----	††	††	11 175	3 565 818	††	††	144	157 775	††	††	1 570	224 907
Bangor, Maine-----	††	††	540	138 778	††	††	30	14 013	††	††	75	9 338
Baton Rouge, La.-----	††	††	2 922	960 851	††	††	56	57 069	††	††	282	68 523
Battle Creek, Mich.-----	††	††	740	154 984	††	††	22	(D)	††	††	135	19 495
Bay City, Mich.-----	††	††	470	100 451	††	††	12	5 936	††	††	70	10 012
Beaumont-Port Arthur-Orange, Tex.-----	††	††	1 927	604 676	††	††	48	33 851	††	††	213	40 865
Bellingham, Wash.-----	††	††	688	137 457	††	††	30	8 014	††	††	87	8 292
Benton Harbor, Mich.-----	††	††	739	161 300	††	††	27	13 064	††	††	104	14 984
Billings, Mont.-----	††	††	884	271 651	††	††	39	32 697	††	††	100	13 993
Biloxi-Gulfport, Miss.-----	††	††	950	252 283	††	††	48	42 332	††	††	115	(D)
Binghamton, N.Y.-Pa.-----	††	††	1 216	303 429	††	††	37	20 513	††	††	162	19 742
Birmingham, Ala.-----	††	††	4 084	1 572 138	††	††	71	53 298	††	††	640	82 573
Bismarck, N. Dak.-----	††	††	452	143 988	††	††	29	21 417	††	††	80	10 228
Bloomington, Ind.-----	††	††	469	101 406	††	††	11	7 423	††	††	52	7 891
Bloomington-Normal, Ill.-----	††	††	537	147 928	††	††	15	8 511	††	††	72	9 281
Boise City, Idaho-----	††	††	1 302	325 847	††	††	36	24 987	††	††	146	19 371
Boston, Mass.-----	††	††	19 210	9 931 377	††	††	219	432 255	††	††	2 538	348 065
Bradenton, Fla.-----	††	††	883	195 620	††	††	49	21 566	††	††	152	14 888
Bremerton, Wash.-----	††	††	700	177 174	††	††	13	2 398	††	††	96	9 284
Bridgeport, Conn.-----	††	††	2 297	695 810	††	††	27	18 328	††	††	354	59 503
Bristol, Conn.-----	††	††	329	57 556	††	††	4	869	††	††	65	4 776
Brockton, Mass.-----	††	††	722	173 924	††	††	8	4 593	††	††	109	15 353
Brownsville-Harlingen-San Benito, Tex.-----	††	††	948	249 054	††	††	60	41 376	††	††	129	18 222
Bryan-College Station, Tex.-----	††	††	568	150 749	††	††	16	11 141	††	††	76	12 507
Buffalo, N.Y.-----	††	††	5 845	1 648 518	††	††	134	77 683	††	††	848	101 934
Burlington, N.C.-----	††	††	471	104 713	††	††	11	8 627	††	††	88	19 882
Burlington, Vt.-----	††	††	768	186 188	††	††	55	20 145	††	††	96	11 209

Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—
Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Business services (SIC 73)				Automotive repair, services, and garages (SIC 75)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States	††	††	215 125	106 866 230	††	††	115 481	30 694 948
STANDARD CONSOLIDATED STATISTICAL AREAS								
Boston-Lawrence-Lowell, Mass.-N.H.	††	††	4 669	3 645 815	††	††	1 907	624 181
Chicago-Gary-Kenosha, Ill.-Ind.-Wis.	††	††	9 741	5 698 951	††	††	3 408	1 205 435
Cincinnati-Hamilton, Ohio-Ky.-Ind.	††	††	1 417	711 491	††	††	811	235 278
Cleveland-Akron-Lorain, Ohio	††	††	2 697	1 201 338	††	††	1 494	449 936
Dayton-Springfield, Ohio	††	††	744	390 506	††	††	488	108 030
Detroit-Ann Arbor, Mich.	††	††	3 931	2 413 394	††	††	2 066	661 400
Houston-Galveston, Tex.	††	††	5 114	3 082 995	††	††	1 876	716 600
Indianapolis-Anderson, Ind.	††	††	1 228	502 048	††	††	668	184 697
Los Angeles-Long Beach-Anaheim, Calif.	††	††	16 351	8 779 278	††	††	7 472	2 376 230
Miami-Fort Lauderdale, Fla.	††	††	4 306	1 444 337	††	††	1 662	598 407
Milwaukee-Racine, Wis.	††	††	1 616	630 001	††	††	674	203 280
New York-Newark-Jersey City, N.Y.-N.J.-Conn.	††	††	25 691	17 180 875	††	††	8 504	2 415 715
Philadelphia-Wilmington-Trenton, Pa.-Del.-N.J.-Md.	††	††	5 858	3 376 902	††	††	3 004	842 617
Providence-Fall River, R.I.-Mass.	††	††	871	271 109	††	††	630	135 369
San Francisco-Oakland-San Jose, Calif.	††	††	8 226	4 966 727	††	††	3 230	1 168 696
Seattle-Tacoma, Wash.	††	††	2 589	1 030 105	††	††	1 170	339 407
STANDARD METROPOLITAN STATISTICAL AREAS								
Abilene, Tex.	††	††	142	35 948	††	††	100	30 421
Akron, Ohio	††	††	504	165 953	††	††	345	89 504
Albany, Ga.	††	††	96	18 957	††	††	74	20 476
Albany-Schenectady-Troy, N.Y.	††	††	550	559 624	††	††	339	83 417
Albuquerque, N. Mex.	††	††	557	791 627	††	††	279	85 724
Alexandria, La.	††	††	84	25 406	††	††	65	11 200
Allentown-Bethlehem-Easton, Pa.-N.J.	††	††	390	158 787	††	††	322	72 339
Altoona, Pa.	††	††	55	13 355	††	††	60	10 459
Amarillo, Tex.	††	††	176	56 248	††	††	136	43 377
Anaheim-Santa Ana-Garden Grove, Calif.	††	††	3 477	1 593 672	††	††	1 144	359 807
Anchorage, Alaska	††	††	315	174 074	††	††	89	49 708
Anderson, Ind.	††	††	48	8 291	††	††	51	9 721
Anderson, S.C.	††	††	68	13 591	††	††	54	15 035
Ann Arbor, Mich.	††	††	297	210 063	††	††	96	23 210
Anniston, Ala.	††	††	51	8 448	††	††	48	8 611
Appleton-Oshkosh, Wis.	††	††	209	54 230	††	††	124	39 259
Asheville, N.C.	††	††	138	(D)	††	††	89	14 915
Athens, Ga.	††	††	83	18 495	††	††	60	26 228
Atlanta, Ga.	††	††	3 211	1 924 457	††	††	1 247	441 274
Atlantic City, N.J.	††	††	168	57 025	††	††	115	23 166
Augusta, Ga.-S.C.	††	††	179	72 080	††	††	158	37 499
Austin, Tex.	††	††	776	295 007	††	††	377	91 755
Bakersfield, Calif.	††	††	360	189 933	††	††	245	63 724
Baltimore, Md.	††	††	2 019	908 713	††	††	948	318 786
Bangor, Maine	††	††	70	20 231	††	††	48	23 423
Baton Rouge, La.	††	††	564	214 139	††	††	251	59 396
Battle Creek, Mich.	††	††	81	18 529	††	††	76	13 518
Bay City, Mich.	††	††	41	5 064	††	††	52	9 065
Beaumont-Port Arthur-Orange, Tex.	††	††	283	137 869	††	††	222	44 010
Bellingham, Wash.	††	††	78	16 176	††	††	57	11 433
Benton Harbor, Mich.	††	††	113	33 860	††	††	64	12 194
Billings, Mont.	††	††	154	41 637	††	††	86	27 414
Biloxi-Gulfport, Miss.	††	††	115	57 081	††	††	85	17 116
Binghamton, N.Y.-Pa.	††	††	158	64 466	††	††	104	25 431
Birmingham, Ala.	††	††	668	309 994	††	††	420	129 866
Bismarck, N. Dak.	††	††	71	16 818	††	††	37	(D)
Bloomington, Ind.	††	††	82	16 507	††	††	35	7 015
Bloomington-Normal, Ill.	††	††	92	24 852	††	††	51	20 156
Boise City, Idaho	††	††	228	52 871	††	††	119	37 024
Boston, Mass.	††	††	4 233	3 455 007	††	††	1 596	553 568
Bradenton, Fla.	††	††	115	17 869	††	††	71	12 572
Bremerton, Wash.	††	††	91	49 688	††	††	55	10 789
Bridgeport, Conn.	††	††	445	175 091	††	††	174	54 888
Bristol, Conn.	††	††	34	8 439	††	††	29	4 010
Brockton, Mass.	††	††	82	27 526	††	††	75	18 319
Brownsville-Harlingen-San Benito, Tex.	††	††	132	26 566	††	††	107	20 318
Bryan-College Station, Tex.	††	††	99	42 130	††	††	53	9 887
Buffalo, N.Y.	††	††	855	386 090	††	††	625	164 761
Burlington, N.C.	††	††	81	9 756	††	††	44	5 991
Burlington, Vt.	††	††	130	27 284	††	††	64	16 438

Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—
Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Miscellaneous repair services (SIC 76)				Amusement and recreation services, including motion pictures (SIC 78, 79)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States -----	††	††	54 421	14 132 735	††	††	67 215	33 114 974
STANDARD CONSOLIDATED STATISTICAL AREAS								
Boston-Lawrence-Lowell, Mass.-N.H.-----	††	††	742	229 323	††	††	933	433 361
Chicago-Gary-Kenosha, Ill.-Ind.-Wis.-----	††	††	1 546	571 654	††	††	1 826	1 449 087
Cincinnati-Hamilton, Ohio-Ky.-Ind.-----	††	††	377	123 476	††	††	394	360 432
Cleveland-Akron-Lorain, Ohio-----	††	††	719	222 289	††	††	783	329 462
Dayton-Springfield, Ohio-----	††	††	236	67 540	††	††	264	61 415
Detroit-Ann Arbor, Mich.-----	††	††	1 055	323 681	††	††	1 025	512 686
Houston-Galveston, Tex.-----	††	††	1 103	608 979	††	††	666	385 921
Indianapolis-Anderson, Ind.-----	††	††	306	85 518	††	††	362	136 707
Los Angeles-Long Beach-Anaheim, Calif.-----	††	††	2 882	895 927	††	††	7 388	8 149 607
Miami-Fort Lauderdale, Fla.-----	††	††	1 081	259 886	††	††	858	502 131
Milwaukee-Racine, Wis.-----	††	††	373	105 119	††	††	445	143 915
New York-Newark-Jersey City, N.Y.-N.J.-Conn.-----	††	††	4 153	1 176 236	††	††	6 744	4 867 400
Philadelphia-Wilmington-Trenton, Pa.-Del.-N.J.-Md.-----	††	††	1 197	341 406	††	††	1 244	570 875
Providence-Fall River, R.I.-Mass.-----	††	††	269	57 241	††	††	259	81 452
San Francisco-Oakland-San Jose, Calif.-----	††	††	1 288	354 841	††	††	1 458	849 973
Seattle-Tacoma, Wash.-----	††	††	624	182 453	††	††	593	276 606
STANDARD METROPOLITAN STATISTICAL AREAS								
Abilene, Tex.-----	††	††	52	11 183	††	††	33	10 059
Akron, Ohio-----	††	††	140	42 453	††	††	191	88 787
Albany, Ga.-----	††	††	31	5 517	††	††	16	4 255
Albany-Schenectady-Troy, N.Y.-----	††	††	130	36 122	††	††	197	55 007
Albuquerque, N. Mex.-----	††	††	129	23 398	††	††	125	36 351
Alexandria, La.-----	††	††	40	10 589	††	††	16	3 782
Allentown-Bethlehem-Easton, Pa.-N.J.-----	††	††	124	46 059	††	††	167	43 092
Altoona, Pa.-----	††	††	22	6 921	††	††	34	6 931
Amarillo, Tex.-----	††	††	59	12 144	††	††	51	14 377
Anaheim-Santa Ana-Garden Grove, Calif.-----	††	††	546	151 559	††	††	458	587 999
Anchorage, Alaska-----	††	††	62	24 419	††	††	51	24 209
Anderson, Ind.-----	††	††	20	5 839	††	††	36	6 053
Anderson, S.C.-----	††	††	30	7 061	††	††	22	3 824
Ann Arbor, Mich.-----	††	††	50	10 999	††	††	72	17 846
Anniston, Ala.-----	††	††	29	5 190	††	††	16	2 847
Appleton-Oshkosh, Wis.-----	††	††	78	17 416	††	††	99	20 849
Asheville, N.C.-----	††	††	34	3 250	††	††	43	9 710
Athens, Ga.-----	††	††	24	3 731	††	††	34	6 168
Atlanta, Ga.-----	††	††	568	186 908	††	††	575	279 707
Atlantic City, N.J.-----	††	††	35	5 825	††	††	82	41 683
Augusta, Ga.-S.C.-----	††	††	67	12 000	††	††	77	20 779
Austin, Tex.-----	††	††	162	40 060	††	††	183	58 816
Bakersfield, Calif.-----	††	††	154	45 725	††	††	88	24 615
Baltimore, Md.-----	††	††	476	161 640	††	††	507	191 376
Bangor, Maine-----	††	††	24	3 584	††	††	31	5 211
Baton Rouge, La.-----	††	††	153	62 478	††	††	89	27 185
Battle Creek, Mich.-----	††	††	25	4 441	††	††	31	8 028
Bay City, Mich.-----	††	††	28	5 534	††	††	24	6 303
Beaumont-Port Arthur-Orange, Tex.-----	††	††	124	45 611	††	††	56	13 886
Bellingham, Wash.-----	††	††	26	6 280	††	††	38	10 895
Benton Harbor, Mich.-----	††	††	37	6 063	††	††	45	9 418
Billings, Mont.-----	††	††	56	14 104	††	††	38	10 281
Biloxi-Gulfport, Miss.-----	††	††	52	8 290	††	††	62	18 014
Binghamton, N.Y.-Pa.-----	††	††	36	5 033	††	††	78	18 708
Birmingham, Ala.-----	††	††	231	76 419	††	††	156	35 348
Bismarck, N. Dak.-----	††	††	20	2 579	††	††	20	5 625
Bloomington, Ind.-----	††	††	18	5 956	††	††	33	9 262
Bloomington-Normal, Ill.-----	††	††	18	3 950	††	††	23	3 965
Boise City, Idaho-----	††	††	48	5 679	††	††	47	15 568
Boston, Mass.-----	††	††	621	203 072	††	††	778	387 865
Bradenton, Fla.-----	††	††	45	12 374	††	††	47	14 074
Bremerton, Wash.-----	††	††	33	3 755	††	††	39	7 075
Bridgeport, Conn.-----	††	††	95	25 701	††	††	80	43 036
Bristol, Conn.-----	††	††	14	2 233	††	††	16	2 584
Brockton, Mass.-----	††	††	31	4 433	††	††	33	11 546
Brownsville-Harlingen-San Benito, Tex.-----	††	††	56	10 052	††	††	59	12 386
Bryan-College Station, Tex.-----	††	††	23	4 206	††	††	28	7 294
Buffalo, N.Y.-----	††	††	238	69 412	††	††	307	122 223
Burlington, N.C.-----	††	††	23	3 173	††	††	18	2 869
Burlington, Vt.-----	††	††	26	2 230	††	††	52	13 585

Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—
Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Health services, except hospitals (SIC 80, ex. 806)				Legal services (SIC 81)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States -----	††	††	346 565	95 609 668	††	††	115 407	34 325 371
STANDARD CONSOLIDATED STATISTICAL AREAS								
Boston-Lawrence-Lowell, Mass.-N.H.-----	††	††	6 005	1 681 525	††	††	2 196	731 482
Chicago-Gary-Kenosha, Ill.-Ind.-Wis.-----	††	††	11 700	3 310 601	††	††	4 280	1 855 858
Cincinnati-Hamilton, Ohio-Ky.-Ind.-----	††	††	2 368	698 207	††	††	667	155 064
Cleveland-Akron-Lorain, Ohio-----	††	††	4 507	1 225 466	††	††	1 257	413 179
Dayton-Springfield, Ohio-----	††	††	1 438	427 604	††	††	360	82 104
Detroit-Ann Arbor, Mich.-----	††	††	7 626	2 350 074	††	††	2 108	721 687
Houston-Galveston, Tex.-----	††	††	5 212	1 696 915	††	††	1 781	806 384
Indianapolis-Anderson, Ind.-----	††	††	2 033	585 845	††	††	556	153 914
Los Angeles-Long Beach-Anaheim, Calif.-----	††	††	24 461	7 819 874	††	††	7 777	2 833 499
Miami-Fort Lauderdale, Fla.-----	††	††	5 777	1 659 431	††	††	2 742	840 532
Milwaukee-Racine, Wis.-----	††	††	2 616	796 672	††	††	759	239 956
New York-Newark-Jersey City, N.Y.-N.J.-Conn.-----	††	††	27 697	6 857 960	††	††	10 763	5 241 782
Philadelphia-Wilmington-Trenton, Pa.-Del.-N.J.-Md.-----	††	††	8 789	2 332 665	††	††	2 588	1 057 760
Providence-Fall River, R.I.-Mass.-----	††	††	1 755	441 926	††	††	499	108 404
San Francisco-Oakland-San Jose, Calif.-----	††	††	11 559	3 282 585	††	††	3 946	1 384 388
Seattle-Tacoma, Wash.-----	††	††	4 319	1 149 190	††	††	1 233	428 714
STANDARD METROPOLITAN STATISTICAL AREAS								
Abilene, Tex.-----	††	††	225	65 367	††	††	67	13 317
Akron, Ohio-----	††	††	1 000	259 570	††	††	273	50 745
Albany, Ga.-----	††	††	166	(D)	††	††	49	8 659
Albany-Schenectady-Troy, N.Y.-----	††	††	1 120	251 748	††	††	456	100 915
Albuquerque, N. Mex.-----	††	††	764	179 456	††	††	319	77 163
Alexandria, La.-----	††	††	196	65 750	††	††	81	18 813
Allentown-Bethlehem-Easton, Pa.-N.J.-----	††	††	1 021	244 231	††	††	304	41 994
Altoona, Pa.-----	††	††	182	37 960	††	††	34	5 264
Amarillo, Tex.-----	††	††	319	95 181	††	††	99	30 773
Anaheim-Santa Ana-Garden Grove, Calif.-----	††	††	4 798	1 431 657	††	††	1 402	362 365
Anchorage, Alaska-----	††	††	328	115 526	††	††	193	84 457
Anderson, Ind.-----	††	††	205	50 239	††	††	66	5 105
Anderson, S.C.-----	††	††	158	43 107	††	††	45	6 053
Ann Arbor, Mich.-----	††	††	536	133 843	††	††	121	25 403
Anniston, Ala.-----	††	††	122	(D)	††	††	31	4 428
Appleton-Oshkosh, Wis.-----	††	††	395	125 994	††	††	93	19 720
Asheville, N.C.-----	††	††	309	87 114	††	††	67	12 692
Athens, Ga.-----	††	††	194	(D)	††	††	42	5 415
Atlanta, Ga.-----	††	††	3 633	991 279	††	††	1 277	422 634
Atlantic City, N.J.-----	††	††	294	73 493	††	††	108	33 360
Augusta, Ga.-S.C.-----	††	††	473	130 048	††	††	134	20 250
Austin, Tex.-----	††	††	892	308 047	††	††	412	146 590
Bakersfield, Calif.-----	††	††	606	187 152	††	††	128	27 866
Baltimore, Md.-----	††	††	3 450	836 128	††	††	1 013	303 376
Bangor, Maine-----	††	††	166	42 182	††	††	47	13 038
Baton Rouge, La.-----	††	††	690	218 753	††	††	322	79 042
Battle Creek, Mich.-----	††	††	251	62 238	††	††	53	7 764
Bay City, Mich.-----	††	††	165	41 704	††	††	37	7 621
Beaumont-Port Arthur-Orange, Tex.-----	††	††	601	170 724	††	††	173	47 911
Bellingham, Wash.-----	††	††	221	52 525	††	††	60	8 550
Benton Harbor, Mich.-----	††	††	211	47 279	††	††	57	11 462
Billings, Mont.-----	††	††	224	72 968	††	††	66	19 328
Biloxi-Gulfport, Miss.-----	††	††	240	50 495	††	††	123	22 770
Binghamton, N.Y.-Pa.-----	††	††	404	99 373	††	††	130	21 707
Birmingham, Ala.-----	††	††	1 063	399 188	††	††	340	118 765
Bismarck, N. Dak.-----	††	††	86	54 122	††	††	48	11 072
Bloomington, Ind.-----	††	††	149	35 133	††	††	37	5 585
Bloomington-Normal, Ill.-----	††	††	159	52 943	††	††	55	11 472
Boise City, Idaho-----	††	††	360	88 711	††	††	125	33 319
Boston, Mass.-----	††	††	5 108	1 423 227	††	††	1 907	692 964
Bradenton, Fla.-----	††	††	249	75 044	††	††	65	12 560
Bremerton, Wash.-----	††	††	236	62 208	††	††	49	8 194
Bridgeport, Conn.-----	††	††	673	184 869	††	††	247	62 233
Bristol, Conn.-----	††	††	111	27 994	††	††	20	3 147
Brockton, Mass.-----	††	††	243	72 220	††	††	72	10 168
Brownsville-Harlingen-San Benito, Tex.-----	††	††	219	84 477	††	††	84	16 200
Bryan-College Station, Tex.-----	††	††	138	32 340	††	††	36	5 754
Buffalo, N.Y.-----	††	††	1 752	406 843	††	††	559	134 095
Burlington, N.C.-----	††	††	132	44 035	††	††	40	4 621
Burlington, Vt.-----	††	††	177	57 703	††	††	75	14 933

Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—**
Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Selected educational services (SIC 823, 4, 9)				Engineering, architectural, and surveying services (SIC 891)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States	††	††	7 222	2 400 418	††	††	45 341	34 314 740
STANDARD CONSOLIDATED STATISTICAL AREAS								
Boston-Lawrence-Lowell, Mass.-N.H.	††	††	209	66 246	††	††	993	1 986 769
Chicago-Gary-Kenosha, Ill.-Ind.-Wis.	††	††	245	(D)	††	††	1 340	1 136 531
Cincinnati-Hamilton, Ohio-Ky.-Ind.	††	††	64	15 568	††	††	261	146 991
Cleveland-Akron-Lorain, Ohio	††	††	108	36 496	††	††	481	272 472
Dayton-Springfield, Ohio	††	††	33	5 423	††	††	123	58 804
Detroit-Ann Arbor, Mich.	††	††	134	(D)	††	††	791	514 883
Houston-Galveston, Tex.	††	††	114	37 651	††	††	1 566	2 736 634
Indianapolis-Anderson, Ind.	††	††	29	10 029	††	††	230	117 141
Los Angeles-Long Beach-Anaheim, Calif.	††	††	634	221 076	††	††	3 003	3 166 708
Miami-Fort Lauderdale, Fla.	††	††	159	61 533	††	††	724	298 239
Milwaukee-Racine, Wis.	††	††	37	6 153	††	††	274	131 514
New York-Newark-Jersey City, N.Y.-N.J.-Conn.	††	††	872	370 261	††	††	2 944	3 803 853
Philadelphia-Wilmington-Trenton, Pa.-Del.-N.J.-Md.	††	††	207	(D)	††	††	998	1 116 490
Providence-Fall River, R.I.-Mass.	††	††	45	11 268	††	††	169	46 870
San Francisco-Oakland-San Jose, Calif.	††	††	350	106 029	††	††	1 884	1 512 753
Seattle-Tacoma, Wash.	††	††	114	37 519	††	††	756	460 734
STANDARD METROPOLITAN STATISTICAL AREAS								
Abilene, Tex.	††	††	4	679	††	††	26	14 830
Akron, Ohio	††	††	22	3 212	††	††	102	36 142
Albany, Ga.	††	††	4	(D)	††	††	19	7 707
Albany-Schenectady-Troy, N.Y.	††	††	21	4 268	††	††	117	47 342
Albuquerque, N. Mex.	††	††	25	5 403	††	††	174	110 842
Alexandria, La.	††	††	2	(D)	††	††	24	10 266
Allentown-Bethlehem-Easton, Pa.-N.J.	††	††	15	6 104	††	††	111	24 254
Altoona, Pa.	††	††	4	646	††	††	11	6 909
Amarillo, Tex.	††	††	4	650	††	††	31	8 334
Anaheim-Santa Ana-Garden Grove, Calif.	††	††	128	45 676	††	††	803	1 304 669
Anchorage, Alaska	††	††	6	(D)	††	††	168	169 165
Anderson, Ind.	††	††	-	-	††	††	9	1 101
Anderson, S.C.	††	††	3	192	††	††	14	1 757
Ann Arbor, Mich.	††	††	8	(D)	††	††	75	40 804
Anniston, Ala.	††	††	4	(D)	††	††	13	2 103
Appleton-Oshkosh, Wis.	††	††	3	(D)	††	††	39	10 942
Asheville, N.C.	††	††	2	(D)	††	††	41	6 954
Athens, Ga.	††	††	3	(D)	††	††	13	1 776
Atlanta, Ga.	††	††	95	37 769	††	††	653	510 407
Atlantic City, N.J.	††	††	12	3 748	††	††	42	10 221
Augusta, Ga.-S.C.	††	††	11	2 324	††	††	46	10 904
Austin, Tex.	††	††	26	4 595	††	††	255	231 898
Bakersfield, Calif.	††	††	12	1 527	††	††	126	49 976
Baltimore, Md.	††	††	69	44 750	††	††	380	281 805
Bangor, Maine	††	††	4	250	††	††	14	1 997
Baton Rouge, La.	††	††	16	6 588	††	††	210	125 946
Battle Creek, Mich.	††	††	2	(D)	††	††	9	(D)
Bay City, Mich.	††	††	4	307	††	††	8	4 248
Beaumont-Port Arthur-Orange, Tex.	††	††	11	1 129	††	††	66	50 569
Bellingham, Wash.	††	††	3	(D)	††	††	29	8 568
Benton Harbor, Mich.	††	††	1	(D)	††	††	19	6 139
Billings, Mont.	††	††	1	(D)	††	††	52	26 658
Biloxi-Gulfport, Miss.	††	††	1	(D)	††	††	43	10 087
Binghamton, N.Y.-Pa.	††	††	3	(D)	††	††	38	16 914
Birmingham, Ala.	††	††	16	8 372	††	††	164	286 406
Bismarck, N. Dak.	††	††	1	(D)	††	††	26	8 642
Bloomington, Ind.	††	††	4	176	††	††	12	2 310
Bloomington-Normal, Ill.	††	††	4	180	††	††	10	4 081
Boise City, Idaho	††	††	7	2 036	††	††	68	24 910
Boston, Mass.	††	††	183	64 163	††	††	899	1 962 433
Bradenton, Fla.	††	††	1	(D)	††	††	22	4 669
Bremerton, Wash.	††	††	4	(D)	††	††	37	18 563
Bridgeport, Conn.	††	††	19	17 252	††	††	66	30 853
Bristol, Conn.	††	††	6	477	††	††	10	1 057
Brockton, Mass.	††	††	6	278	††	††	20	2 694
Brownsville-Harlingen-San Benito, Tex.	††	††	6	1 312	††	††	33	8 247
Bryan-College Station, Tex.	††	††	2	(D)	††	††	56	18 041
Buffalo, N.Y.	††	††	39	14 773	††	††	145	98 437
Burlington, N.C.	††	††	-	-	††	††	8	1 246
Burlington, Vt.	††	††	3	(D)	††	††	40	(D)

Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—**
Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Accounting, auditing, and bookkeeping services (SIC 893)				Social and other services (SIC 83, 892, 9)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
United States	††	††	51 900	14 596 289	††	††	34 041	4 731 746
STANDARD CONSOLIDATED STATISTICAL AREAS								
Boston-Lawrence-Lowell, Mass.- N.H.	††	††	774	322 870	††	††	536	115 578
Chicago-Gary-Kenosha, Ill.-Ind.- Wis.	††	††	1 606	(D)	††	††	965	138 266
Cincinnati-Hamilton, Ohio-Ky.-Ind.	††	††	291	92 755	††	††	152	28 997
Cleveland-Akron-Lorain, Ohio	††	††	603	211 835	††	††	240	27 639
Dayton-Springfield, Ohio	††	††	181	46 312	††	††	128	15 359
Detroit-Ann Arbor, Mich.	††	††	934	313 041	††	††	645	91 417
Houston-Galveston, Tex.	††	††	960	462 352	††	††	914	146 122
Indianapolis-Anderson, Ind.	††	††	254	88 846	††	††	150	26 048
Los Angeles-Long Beach-Anaheim, Calif.	††	††	3 667	1 247 219	††	††	2 368	430 220
Miami-Fort Lauderdale, Fla.	††	††	992	245 634	††	††	425	49 824
Milwaukee-Racine, Wis.	††	††	347	123 643	††	††	167	27 274
New York-Newark-Jersey City, N.Y.- N.J.-Conn.	††	††	4 219	1 948 738	††	††	2 044	518 691
Philadelphia-Wilmington-Trenton, Pa.-Del.-N.J.-Md.	††	††	1 032	367 314	††	††	645	(D)
Providence-Fall River, R.I.-Mass.	††	††	242	51 795	††	††	109	12 689
San Francisco-Oakland-San Jose, Calif.	††	††	1 771	542 094	††	††	1 233	168 865
Seattle-Tacoma, Wash.	††	††	622	169 929	††	††	412	54 120
STANDARD METROPOLITAN STATISTICAL AREAS								
Abilene, Tex.	††	††	53	14 145	††	††	21	5 812
Akron, Ohio	††	††	112	27 711	††	††	62	5 532
Albany, Ga.	††	††	21	5 422	††	††	34	12 487
Albany-Schenectady-Troy, N.Y.	††	††	122	30 655	††	††	87	11 385
Albuquerque, N. Mex.	††	††	165	32 592	††	††	72	10 900
Alexandria, La.	††	††	23	4 691	††	††	25	(D)
Allentown-Bethlehem-Easton, Pa.- N.J.	††	††	105	20 576	††	††	95	6 243
Altoona, Pa.	††	††	15	2 518	††	††	11	1 231
Amarillo, Tex.	††	††	62	19 616	††	††	30	3 007
Anaheim-Santa Ana-Garden Grove, Calif.	††	††	723	206 951	††	††	471	82 402
Anchorage, Alaska	††	††	87	35 203	††	††	27	(D)
Anderson, Ind.	††	††	18	4 664	††	††	12	1 475
Anderson, S.C.	††	††	27	2 535	††	††	29	1 315
Ann Arbor, Mich.	††	††	42	9 146	††	††	59	5 727
Anniston, Ala.	††	††	21	2 472	††	††	12	662
Appleton-Oshkosh, Wis.	††	††	54	(D)	††	††	19	844
Asheville, N.C.	††	††	46	7 158	††	††	33	3 079
Athens, Ga.	††	††	28	2 732	††	††	25	2 575
Atlanta, Ga.	††	††	562	189 358	††	††	492	72 919
Atlantic City, N.J.	††	††	41	12 165	††	††	29	2 546
Augusta, Ga.-S.C.	††	††	46	6 253	††	††	38	4 428
Austin, Tex.	††	††	169	34 875	††	††	195	43 303
Bakersfield, Calif.	††	††	126	23 478	††	††	53	5 354
Baltimore, Md.	††	††	395	111 721	††	††	204	24 841
Bangor, Maine	††	††	22	4 581	††	††	9	930
Baton Rouge, La.	††	††	142	27 488	††	††	147	14 244
Battle Creek, Mich.	††	††	26	6 218	††	††	29	2 681
Bay City, Mich.	††	††	18	4 021	††	††	11	636
Beaumont-Port Arthur-Orange, Tex.	††	††	69	13 592	††	††	61	4 659
Bellingham, Wash.	††	††	34	3 901	††	††	25	(D)
Benton Harbor, Mich.	††	††	40	5 045	††	††	21	(D)
Billings, Mont.	††	††	43	10 008	††	††	25	(D)
Biloxi-Gulfport, Miss.	††	††	40	5 514	††	††	26	4 700
Binghamton, N.Y.-Pa.	††	††	39	6 962	††	††	27	(D)
Birmingham, Ala.	††	††	200	58 778	††	††	115	13 131
Bismarck, N. Dak.	††	††	23	5 168	††	††	11	844
Bloomington, Ind.	††	††	15	2 954	††	††	21	1 194
Bloomington-Normal, Ill.	††	††	23	7 761	††	††	15	796
Boise City, Idaho	††	††	76	19 101	††	††	42	2 270
Boston, Mass.	††	††	679	306 594	††	††	449	102 164
Bradenton, Fla.	††	††	32	4 944	††	††	35	(D)
Bremerton, Wash.	††	††	28	3 355	††	††	19	(D)
Bridgeport, Conn.	††	††	72	20 928	††	††	45	3 128
Bristol, Conn.	††	††	14	1 535	††	††	6	435
Brockton, Mass.	††	††	23	4 069	††	††	20	2 725
Brownsville-Harlingen-San Benito, Tex.	††	††	35	8 219	††	††	28	1 679
Bryan-College Station, Tex.	††	††	16	(D)	††	††	25	3 357
Buffalo, N.Y.	††	††	227	56 194	††	††	116	16 073
Burlington, N.C.	††	††	18	3 362	††	††	28	1 151
Burlington, Vt.	††	††	24	6 475	††	††	24	1 752

Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—

Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Total				Hotels, motels, and other lodging places (SIC 70)				Personal services (SIC 72)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.												
Canton, Ohio.....	††	††	1 976	459 924	††	††	41	14 374	††	††	334	38 080
Casper, Wyo.....	††	††	638	233 089	††	††	29	28 985	††	††	58	9 636
Cedar Rapids, Iowa.....	††	††	960	262 802	††	††	23	18 647	††	††	170	16 224
Champaign-Urbana-Rantoul, Ill.....	††	††	788	202 869	††	††	39	22 831	††	††	109	16 513
Charleston-North Charleston, S.C.....	††	††	2 050	477 145	††	††	68	71 160	††	††	324	36 887
Charleston, W. Va.....	††	††	1 382	397 590	††	††	31	27 702	††	††	195	26 015
Charlotte-Gastonia, N.C.....	††	††	3 984	1 354 910	††	††	76	71 839	††	††	559	101 527
Charlottesville, Va.....	††	††	666	151 111	††	††	17	18 800	††	††	107	15 230
Chattanooga, Tenn.-Ga.....	††	††	2 002	544 606	††	††	64	42 740	††	††	337	50 040
Chicago, Ill.....	††	††	39 390	17 255 622	††	††	516	840 601	††	††	4 734	831 797
Chico, Calif.....	††	††	1 005	178 633	††	††	35	8 181	††	††	95	8 601
Cincinnati, Ohio-Ky.-Ind.....	††	††	7 249	2 675 800	††	††	136	174 073	††	††	1 115	157 468
Clarksville-Hopkinsville, Tenn.-Ky.....	††	††	570	95 496	††	††	20	7 695	††	††	119	11 091
Cleveland, Ohio.....	††	††	10 885	3 787 374	††	††	146	137 139	††	††	1 476	220 683
Colorado Springs, Colo.....	††	††	2 241	568 497	††	††	102	75 231	††	††	286	37 198
Columbia, Mo.....	††	††	552	142 293	††	††	25	15 515	††	††	85	8 516
Columbia, S.C.....	††	††	2 279	592 227	††	††	52	33 391	††	††	298	52 275
Columbus, Ga.-Ala.....	††	††	1 007	236 865	††	††	24	13 943	††	††	175	23 856
Columbus, Ohio.....	††	††	6 186	2 334 050	††	††	103	114 391	††	††	846	121 142
Corpus Christi, Tex.....	††	††	2 186	658 390	††	††	78	35 836	††	††	272	40 729
Cumberland, Md.-W. Va.....	††	††	436	66 417	††	††	13	6 088	††	††	90	8 188
Dallas-Fort Worth, Tex.....	††	††	20 803	8 568 403	††	††	321	604 465	††	††	2 617	445 330
Danbury, Conn.....	††	††	915	281 456	††	††	15	17 411	††	††	129	(D)
Danville, Va.....	††	††	440	75 238	††	††	13	5 187	††	††	100	9 277
Davenport-Rock Island-Moline, Iowa-Ill.....	††	††	1 950	496 956	††	††	56	27 550	††	††	323	46 056
Dayton, Ohio.....	††	††	4 100	1 301 235	††	††	63	55 344	††	††	605	98 639
Daytona Beach, Fla.....	††	††	1 879	476 208	††	††	236	132 075	††	††	253	26 918
Decatur, Ill.....	††	††	628	189 337	††	††	9	9 541	††	††	101	16 616
Denver-Boulder, Colo.....	††	††	12 930	5 371 553	††	††	249	304 707	††	††	1 387	235 681
Des Moines, Iowa.....	††	††	2 386	795 064	††	††	63	55 212	††	††	323	43 556
Detroit, Mich.....	††	††	22 029	8 168 424	††	††	304	233 336	††	††	2 756	461 959
Dubuque, Iowa.....	††	††	445	139 291	††	††	13	6 787	††	††	87	10 206
Duluth-Superior, Minn.-Wis.....	††	††	1 151	323 115	††	††	104	23 477	††	††	183	23 860
Eau Claire, Wis.....	††	††	606	128 388	††	††	20	8 011	††	††	102	13 055
El Paso, Tex.....	††	††	2 292	600 182	††	††	67	41 391	††	††	312	43 422
Elkhart, Ind.....	††	††	658	193 260	††	††	19	9 051	††	††	99	10 446
Elmira, N.Y.....	††	††	396	82 791	††	††	14	6 338	††	††	55	7 252
Enid, Okla.....	††	††	390	101 258	††	††	14	5 107	††	††	49	10 343
Erie, Pa.....	††	††	1 225	321 791	††	††	48	21 983	††	††	188	28 131
Eugene-Springfield, Oreg.....	††	††	1 718	373 884	††	††	58	24 145	††	††	193	22 514
Evansville, Ind.-Ky.....	††	††	1 597	469 154	††	††	37	22 053	††	††	233	39 269
Fall River, Mass.-R.I.....	††	††	752	128 358	††	††	9	2 914	††	††	128	16 439
Fargo-Moorhead, N. Dak.-Minn.....	††	††	756	258 449	††	††	36	20 420	††	††	126	21 526
Fayetteville, N.C.....	††	††	904	200 874	††	††	68	22 287	††	††	170	23 882
Fayetteville-Springdale, Ark.....	††	††	906	166 033	††	††	28	11 514	††	††	152	(D)
Fitchburg-Leominster, Mass.....	††	††	473	101 372	††	††	8	4 160	††	††	76	6 089
Flint, Mich.....	††	††	2 271	563 259	††	††	34	15 835	††	††	275	42 592
Florence, Ala.....	††	††	603	131 698	††	††	15	3 489	††	††	123	14 441
Florence, S.C.....	††	††	530	129 001	††	††	30	(D)	††	††	84	12 163
Fort Collins, Colo.....	††	††	1 100	207 084	††	††	83	19 579	††	††	136	14 270
Fort Lauderdale-Hollywood, Fla.....	††	††	8 552	2 538 892	††	††	325	255 081	††	††	1 075	128 521
Fort Myers-Cape Coral, Fla.....	††	††	1 494	423 056	††	††	94	72 965	††	††	181	22 803
Fort Smith, Ark.-Okla.....	††	††	865	231 797	††	††	27	11 819	††	††	119	16 398
Fort Walton Beach, Fla.....	††	††	656	171 161	††	††	40	37 090	††	††	110	9 114
Fort Wayne, Ind.....	††	††	1 951	555 172	††	††	43	20 020	††	††	302	37 430
Fresno, Calif.....	††	††	3 276	853 465	††	††	79	35 692	††	††	330	62 521
Gadsden, Ala.....	††	††	417	77 582	††	††	8	2 633	††	††	69	5 785
Gainesville, Fla.....	††	††	972	245 593	††	††	33	15 566	††	††	104	13 095
Galveston-Texas City, Tex.....	††	††	962	263 285	††	††	45	32 748	††	††	133	18 450
Gary-Hammond-East Chicago, Ind.....	††	††	2 573	672 392	††	††	44	24 654	††	††	428	49 052
Glens Falls, N.Y.....	††	††	632	121 638	††	††	141	29 939	††	††	58	5 551
Grand Forks, N. Dak.-Minn.....	††	††	423	120 301	††	††	23	12 861	††	††	87	7 302
Grand Rapids, Mich.....	††	††	3 113	979 788	††	††	57	47 773	††	††	442	65 320
Great Falls, Mont.....	††	††	523	123 343	††	††	23	13 065	††	††	72	7 448
Greeley, Colo.....	††	††	585	120 012	††	††	18	4 400	††	††	80	9 762
Green Bay, Wis.....	††	††	879	270 589	††	††	20	14 109	††	††	157	20 481
Greensboro-Winston-Salem-High Point, N.C.....	††	††	4 221	1 090 857	††	††	83	54 321	††	††	666	82 451
Greenville-Spartanburg, S.C.....	††	††	2 876	891 772	††	††	78	48 357	††	††	401	54 595
Hagerstown, Md.....	††	††	485	99 838	††	††	17	11 638	††	††	98	8 895
Hamilton-Middletown, Ohio.....	††	††	1 003	248 673	††	††	15	5 575	††	††	184	19 098
Harrisburg, Pa.....	††	††	2 196	807 883	††	††	62	75 319	††	††	345	39 345
Hartford, Conn.....	††	††	4 688	1 902 594	††	††	70	70 930	††	††	688	96 130
Hickory, N.C.....	††	††	653	143 870	††	††	13	5 506	††	††	113	13 426
Honolulu, Hawaii.....	††	††	4 864	1 974 216	††	††	118	575 692	††	††	513	81 868
Houston, Tex.....	††	††	20 915	11 436 180	††	††	304	521 022	††	††	2 089	446 692
Huntington-Ashland, W. Va.-Ky.-Ohio.....	††	††	1 257	265 903	††	††	36	18 380	††	††	220	29 687
Huntsville, Ala.....	††	††	1 525	506 970	††	††	40	23 060	††	††	221	20 201
Indianapolis, Ind.....	††	††	6 293	2 061 750	††	††	114	125 355	††	††	828	138 090
Iowa City, Iowa.....	††	††	398	120 614	††	††	26	11 046	††	††	62	6 993
Jackson, Mich.....	††	††	636	217 597	††	††	14	6 969	††	††	105	14 764

Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—

Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Business services (SIC 73)				Automotive repair, services, and garages (SIC 75)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.								
Canton, Ohio.....	††	††	247	84 796	††	††	189	37 964
Casper, Wyo.	††	††	127	69 048	††	††	68	21 303
Cedar Rapids, Iowa.....	††	††	158	67 219	††	††	99	24 891
Champaign-Urbana-Rantoul, Ill.	††	††	153	30 915	††	††	72	14 811
Charleston-North Charleston, S.C.	††	††	291	62 987	††	††	201	52 923
Charleston, W. Va.	††	††	191	67 373	††	††	110	(D)
Charlotte-Gastonia, N.C.	††	††	811	357 514	††	††	410	119 443
Charlottesville, Va.	††	††	135	34 424	††	††	50	12 052
Chattanooga, Tenn.-Ga.	††	††	270	86 311	††	††	233	53 088
Chicago, Ill.	††	††	9 344	5 566 361	††	††	3 099	1 132 389
Chico, Calif.	††	††	120	24 303	††	††	91	12 306
Cincinnati, Ohio-Ky.-Ind.	††	††	1 310	672 615	††	††	699	206 567
Clarksville-Hopkinsville, Tenn.-Ky.	††	††	53	10 732	††	††	68	10 510
Cleveland, Ohio	††	††	2 088	1 012 375	††	††	1 061	346 723
Colorado Springs, Colo.	††	††	349	120 447	††	††	223	47 716
Columbia, Mo.	††	††	82	35 245	††	††	55	8 462
Columbia, S.C.	††	††	384	123 891	††	††	231	62 503
Columbus, Ga.-Ala.	††	††	146	42 762	††	††	106	20 650
Columbus, Ohio	††	††	1 160	794 617	††	††	524	165 961
Corpus Christi, Tex.	††	††	387	160 208	††	††	210	52 805
Cumberland, Md.-W. Va.	††	††	27	4 315	††	††	41	4 632
Dallas-Fort Worth, Tex.	††	††	4 739	2 672 605	††	††	1 900	715 498
Danbury, Conn.	††	††	186	84 646	††	††	83	17 638
Danville, Va.	††	††	36	(D)	††	††	53	9 193
Davenport-Rock Island-Moline, Iowa-Ill.	††	††	278	95 728	††	††	182	42 518
Dayton, Ohio	††	††	679	373 335	††	††	405	96 739
Daytona Beach, Fla.	††	††	259	57 053	††	††	141	29 640
Decatur, Ill.	††	††	73	25 979	††	††	72	18 013
Denver-Boulder, Colo.	††	††	2 886	1 384 755	††	††	1 142	403 970
Des Moines, Iowa	††	††	458	198 762	††	††	280	81 129
Detroit, Mich.	††	††	3 634	2 203 331	††	††	1 970	638 190
Dubuque, Iowa	††	††	49	26 450	††	††	53	10 289
Duluth-Superior, Minn.-Wis.	††	††	134	31 181	††	††	100	20 683
Eau Claire, Wis.	††	††	61	8 497	††	††	61	12 491
El Paso, Tex.	††	††	374	138 805	††	††	294	61 300
Elkhart, Ind.	††	††	109	39 157	††	††	100	48 530
Elmira, N.Y.	††	††	43	7 835	††	††	39	7 059
Enid, Okla.	††	††	63	16 487	††	††	33	8 263
Erie, Pa.	††	††	166	64 551	††	††	132	23 146
Eugene-Springfield, Oreg.	††	††	269	61 075	††	††	145	37 348
Evansville, Ind.-Ky.	††	††	232	108 341	††	††	172	45 962
Fall River, Mass.-R.I.	††	††	76	13 179	††	††	96	14 682
Fargo-Moorhead, N. Dak.-Minn.	††	††	128	31 557	††	††	81	35 320
Fayetteville, N.C.	††	††	115	25 682	††	††	108	25 832
Fayetteville-Springdale, Ark.	††	††	117	15 597	††	††	90	17 154
Fitchburg-Leominster, Mass.	††	††	38	19 317	††	††	52	10 112
Flint, Mich.	††	††	255	78 541	††	††	189	46 424
Florence, Ala.	††	††	57	12 615	††	††	74	30 254
Florence, S.C.	††	††	67	10 312	††	††	63	11 501
Fort Collins, Colo.	††	††	187	31 093	††	††	88	14 280
Fort Lauderdale-Hollywood, Fla.	††	††	1 698	500 812	††	††	654	218 345
Fort Myers-Cape Coral, Fla.	††	††	248	64 782	††	††	136	38 951
Fort Smith, Ark.-Okla.	††	††	105	30 848	††	††	95	31 637
Fort Walton Beach, Fla.	††	††	114	53 508	††	††	74	15 710
Fort Wayne, Ind.	††	††	332	111 301	††	††	219	64 520
Fresno, Calif.	††	††	520	158 819	††	††	329	81 726
Gadsden, Ala.	††	††	35	8 958	††	††	38	5 668
Gainesville, Fla.	††	††	157	27 276	††	††	78	16 743
Galveston-Texas City, Tex.	††	††	143	51 172	††	††	72	18 413
Gary-Hammond-East Chicago, Ind.	††	††	349	127 959	††	††	255	63 929
Glens Falls, N.Y.	††	††	48	8 782	††	††	44	7 275
Grand Forks, N. Dak.-Minn.	††	††	55	26 425	††	††	37	7 681
Grand Rapids, Mich.	††	††	525	191 043	††	††	313	100 396
Great Falls, Mont.	††	††	66	18 218	††	††	68	15 378
Greeley, Colo.	††	††	71	18 137	††	††	68	13 026
Green Bay, Wis.	††	††	133	43 909	††	††	75	21 789
Greensboro-Winston-Salem-High Point, N.C.	††	††	750	267 963	††	††	409	106 693
Greenville-Spartanburg, S.C.	††	††	436	174 754	††	††	297	68 441
Hagerstown, Md.	††	††	48	10 479	††	††	50	7 636
Hamilton-Middletown, Ohio	††	††	107	38 876	††	††	112	28 711
Harrisburg, Pa.	††	††	331	176 018	††	††	211	56 565
Hartford, Conn.	††	††	914	493 007	††	††	389	153 411
Hickory, N.C.	††	††	81	(D)	††	††	86	33 339
Honolulu, Hawaii	††	††	876	287 259	††	††	423	172 645
Houston, Tex.	††	††	4 971	3 031 823	††	††	1 804	698 187
Huntington-Ashland, W. Va.-Ky.-Ohio	††	††	132	27 397	††	††	106	18 753
Huntsville, Ala.	††	††	261	190 153	††	††	140	24 082
Indianapolis, Ind.	††	††	1 180	493 757	††	††	617	174 976
Iowa City, Iowa	††	††	47	35 753	††	††	41	6 844
Jackson, Mich.	††	††	83	19 969	††	††	58	12 173

Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—**

Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Miscellaneous repair services (SIC 76)				Amusement and recreation services, including motion pictures (SIC 78, 79)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.								
Canton, Ohio.....	††	††	72	25 371	††	††	122	25 542
Casper, Wyo.....	††	††	58	24 889	††	††	19	4 450
Cedar Rapids, Iowa.....	††	††	45	6 604	††	††	47	11 560
Champaign-Urbana-Rantoul, Ill.....	††	††	39	9 149	††	††	44	10 075
Charleston-North Charleston, S.C.....	††	††	129	31 625	††	††	99	24 093
Charleston, W. Va.....	††	††	60	21 022	††	††	59	14 030
Charlotte-Gastonia, N.C.....	††	††	256	69 272	††	††	209	99 434
Charlottesville, Va.....	††	††	24	3 409	††	††	26	4 746
Chattanooga, Tenn.-Ga.....	††	††	89	28 089	††	††	97	24 054
Chicago, Ill.....	††	††	1 421	532 920	††	††	1 682	1 403 962
Chico, Calif.....	††	††	49	5 638	††	††	32	7 073
Cincinnati, Ohio-Ky.-Ind.....	††	††	330	92 138	††	††	333	344 541
Clarksville-Hopkinsville, Tenn.-Ky.....	††	††	33	2 942	††	††	25	4 109
Cleveland, Ohio.....	††	††	522	170 411	††	††	512	220 125
Colorado Springs, Colo.....	††	††	89	13 069	††	††	124	43 076
Columbia, Mo.....	††	††	28	2 577	††	††	29	5 921
Columbia, S.C.....	††	††	113	18 916	††	††	108	20 389
Columbus, Ga.-Ala.....	††	††	57	4 980	††	††	41	8 863
Columbus, Ohio.....	††	††	235	128 513	††	††	283	84 920
Corpus Christi, Tex.....	††	††	138	43 071	††	††	81	23 390
Cumberland, Md.-W. Va.....	††	††	13	2 045	††	††	29	4 079
Dallas-Fort Worth, Tex.....	††	††	880	261 706	††	††	822	546 962
Danbury, Conn.....	††	††	34	4 438	††	††	48	12 075
Danville, Va.....	††	††	25	3 474	††	††	21	2 728
Davenport-Rock Island-Moline, Iowa-Ill.....	††	††	94	23 250	††	††	103	37 492
Dayton, Ohio.....	††	††	213	62 312	††	††	214	53 227
Daytona Beach, Fla.....	††	††	64	8 852	††	††	100	47 678
Decatur, Ill.....	††	††	30	9 780	††	††	35	8 596
Denver-Boulder, Colo.....	††	††	497	125 487	††	††	495	272 096
Des Moines, Iowa.....	††	††	80	20 432	††	††	133	52 736
Detroit, Mich.....	††	††	1 005	312 682	††	††	953	494 840
Dubuque, Iowa.....	††	††	13	(D)	††	††	36	9 801
Duluth-Superior, Minn.-Wis.....	††	††	45	15 682	††	††	73	12 974
Eau Claire, Wis.....	††	††	31	4 830	††	††	43	7 568
El Paso, Tex.....	††	††	115	31 964	††	††	91	29 890
Elkhart, Ind.....	††	††	40	5 459	††	††	33	(D)
Elmira, N.Y.....	††	††	23	3 777	††	††	16	3 818
Enid, Okla.....	††	††	23	4 526	††	††	18	5 921
Erie, Pa.....	††	††	50	14 314	††	††	69	19 853
Eugene-Springfield, Oreg.....	††	††	75	13 602	††	††	64	15 931
Evansville, Ind.-Ky.....	††	††	99	34 267	††	††	77	20 488
Fall River, Mass.-R.I.....	††	††	31	4 314	††	††	32	5 397
Fargo-Moorhead, N. Dak.-Minn.....	††	††	41	5 447	††	††	50	10 838
Fayetteville, N.C.....	††	††	51	8 296	††	††	40	16 139
Fayetteville-Springdale, Ark.....	††	††	40	4 886	††	††	45	8 501
Fitchburg-Leominster, Mass.....	††	††	22	5 419	††	††	24	5 794
Flint, Mich.....	††	††	75	17 229	††	††	116	27 328
Florence, Ala.....	††	††	35	4 531	††	††	25	5 231
Florence, S.C.....	††	††	29	5 640	††	††	20	5 760
Fort Collins, Colo.....	††	††	44	4 909	††	††	54	13 843
Fort Lauderdale-Hollywood, Fla.....	††	††	437	98 392	††	††	374	229 838
Fort Myers-Cape Coral, Fla.....	††	††	68	10 200	††	††	68	29 765
Fort Smith, Ark.-Okla.....	††	††	48	9 478	††	††	43	9 122
Fort Walton Beach, Fla.....	††	††	35	4 123	††	††	44	9 995
Fort Wayne, Ind.....	††	††	98	43 397	††	††	113	25 506
Fresno, Calif.....	††	††	143	40 461	††	††	124	35 930
Gadsden, Ala.....	††	††	22	1 568	††	††	18	3 447
Gainesville, Fla.....	††	††	34	4 257	††	††	41	9 724
Galveston-Texas City, Tex.....	††	††	58	17 830	††	††	48	13 069
Gary-Hammond-East Chicago, Ind.....	††	††	109	37 060	††	††	109	32 494
Glens Falls, N.Y.....	††	††	20	3 229	††	††	53	13 379
Grand Forks, N. Dak.-Minn.....	††	††	17	2 430	††	††	25	4 718
Grand Rapids, Mich.....	††	††	148	36 197	††	††	163	51 118
Great Falls, Mont.....	††	††	14	1 820	††	††	36	8 052
Greeley, Colo.....	††	††	39	4 101	††	††	34	7 396
Green Bay, Wis.....	††	††	50	8 767	††	††	56	20 023
Greensboro-Winston-Salem-High Point, N.C.....	††	††	217	36 800	††	††	179	39 908
Greenville-Spartanburg, S.C.....	††	††	161	30 205	††	††	162	34 912
Hagerstown, Md.....	††	††	20	1 432	††	††	29	5 497
Hamilton-Middletown, Ohio.....	††	††	47	31 338	††	††	61	15 891
Harrisburg, Pa.....	††	††	103	30 181	††	††	127	75 755
Hartford, Conn.....	††	††	200	62 111	††	††	199	80 800
Hickory, N.C.....	††	††	37	4 814	††	††	26	7 147
Honolulu, Hawaii.....	††	††	193	41 739	††	††	232	102 415
Houston, Tex.....	††	††	1 045	591 149	††	††	618	372 852
Huntington-Ashland, W. Va.-Ky.-Ohio.....	††	††	57	10 232	††	††	64	13 617
Huntsville, Ala.....	††	††	65	10 024	††	††	69	12 285
Indianapolis, Ind.....	††	††	286	79 679	††	††	326	130 654
Iowa City, Iowa.....	††	††	19	2 147	††	††	23	7 764
Jackson, Mich.....	††	††	24	5 891	††	††	30	9 781

Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—**
Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Health services, except hospitals (SIC 80, ex. 806)				Legal services (SIC 81)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.								
Canton, Ohio.....	††	††	650	177 211	††	††	161	26 843
Casper, Wyo.....	††	††	134	28 746	††	††	47	10 072
Cedar Rapids, Iowa.....	††	††	250	75 167	††	††	89	19 421
Champaign-Urbana-Rantoul, Ill.....	††	††	163	61 200	††	††	64	16 373
Charleston-North Charleston, S.C.....	††	††	506	113 755	††	††	200	36 321
Charleston, W. Va.....	††	††	426	119 976	††	††	154	45 012
Charlotte-Gastonia, N.C.....	††	††	810	262 871	††	††	283	79 670
Charlottesville, Va.....	††	††	166	38 923	††	††	65	11 673
Chattanooga, Tenn.-Ga.....	††	††	573	169 578	††	††	172	45 909
Chicago, Ill.....	††	††	10 712	3 012 143	††	††	3 979	1 804 694
Chico, Calif.....	††	††	386	81 324	††	††	88	14 082
Cincinnati, Ohio-Ky.-Ind.....	††	††	2 065	614 169	††	††	588	143 899
Clarksville-Hopkinsville, Tenn.-Ky.....	††	††	153	34 962	††	††	48	6 649
Cleveland, Ohio.....	††	††	3 127	865 970	††	††	881	348 851
Colorado Springs, Colo.....	††	††	622	143 572	††	††	186	28 603
Columbia, Mo.....	††	††	151	49 016	††	††	33	6 122
Columbia, S.C.....	††	††	544	155 975	††	††	261	56 767
Columbus, Ga.-Ala.....	††	††	266	89 084	††	††	96	18 244
Columbus, Ohio.....	††	††	1 774	523 152	††	††	603	158 841
Corpus Christi, Tex.....	††	††	591	166 012	††	††	159	54 380
Cumberland, Md.-W. Va.....	††	††	168	31 178	††	††	27	2 903
Dallas-Fort Worth, Tex.....	††	††	5 312	1 524 814	††	††	1 591	636 382
Danbury, Conn.....	††	††	239	72 956	††	††	75	12 926
Danville, Va.....	††	††	128	32 746	††	††	30	3 884
Davenport-Rock Island-Moline, Iowa-Ill.....	††	††	579	151 729	††	††	155	34 140
Dayton, Ohio.....	††	††	1 207	368 914	††	††	307	73 856
Daytona Beach, Fla.....	††	††	475	113 047	††	††	175	33 214
Decatur, Ill.....	††	††	192	69 447	††	††	51	12 933
Denver-Boulder, Colo.....	††	††	3 147	803 154	††	††	1 232	441 441
Des Moines, Iowa.....	††	††	589	196 219	††	††	212	74 874
Detroit, Mich.....	††	††	7 100	2 216 231	††	††	1 987	696 284
Dubuque, Iowa.....	††	††	121	57 643	††	††	32	6 067
Duluth-Superior, Minn.-Wis.....	††	††	295	124 862	††	††	88	21 659
Eau Claire, Wis.....	††	††	180	45 548	††	††	46	8 567
El Paso, Tex.....	††	††	605	156 593	††	††	195	45 308
Elkhart, Ind.....	††	††	156	50 670	††	††	51	12 019
Elmira, N.Y.....	††	††	139	35 352	††	††	30	7 049
Enid, Okla.....	††	††	107	34 446	††	††	23	6 971
Erie, Pa.....	††	††	392	(D)	††	††	79	17 676
Eugene-Springfield, Oreg.....	††	††	521	123 380	††	††	177	32 086
Evansville, Ind.-Ky.....	††	††	493	150 292	††	††	114	23 784
Fall River, Mass.-R.I.....	††	††	249	57 000	††	††	64	7 536
Fargo-Moorhead, N. Dak.-Minn.....	††	††	145	86 734	††	††	51	17 550
Fayetteville, N.C.....	††	††	196	57 164	††	††	71	13 087
Fayetteville-Springdale, Ark.....	††	††	248	62 566	††	††	81	10 784
Fitchburg-Leominster, Mass.....	††	††	171	38 600	††	††	38	4 844
Flint, Mich.....	††	††	904	265 895	††	††	227	34 194
Florence, Ala.....	††	††	171	(D)	††	††	51	5 432
Florence, S.C.....	††	††	141	50 835	††	††	40	7 291
Fort Collins, Colo.....	††	††	300	60 737	††	††	65	10 118
Fort Lauderdale-Hollywood, Fla.....	††	††	2 265	679 190	††	††	890	222 962
Fort Myers-Cape Coral, Fla.....	††	††	370	111 779	††	††	126	28 690
Fort Smith, Ark.-Okla.....	††	††	259	93 416	††	††	76	13 893
Fort Walton Beach, Fla.....	††	††	128	25 924	††	††	49	7 557
Fort Wayne, Ind.....	††	††	530	181 442	††	††	139	33 896
Fresno, Calif.....	††	††	1 067	284 332	††	††	275	70 588
Gadsden, Ala.....	††	††	149	(D)	††	††	33	5 134
Gainesville, Fla.....	††	††	276	71 677	††	††	107	16 265
Galveston-Texas City, Tex.....	††	††	248	70 833	††	††	73	13 893
Gary-Hammond-East Chicago, Ind.....	††	††	812	255 236	††	††	256	44 845
Glens Falls, N.Y.....	††	††	150	(D)	††	††	77	10 071
Grand Forks, N. Dak.-Minn.....	††	††	90	38 727	††	††	42	8 448
Grand Rapids, Mich.....	††	††	959	298 296	††	††	181	83 855
Great Falls, Mont.....	††	††	154	34 303	††	††	42	13 188
Greeley, Colo.....	††	††	151	40 292	††	††	52	4 519
Green Bay, Wis.....	††	††	242	95 855	††	††	64	12 467
Greensboro-Winston-Salem-High Point, N.C.....	††	††	1 091	325 344	††	††	316	69 741
Greenville-Spartanburg, S.C.....	††	††	723	213 323	††	††	262	61 410
Hagerstown, Md.....	††	††	143	39 665	††	††	36	5 088
Hamilton-Middletown, Ohio.....	††	††	303	84 038	††	††	79	11 165
Harrisburg, Pa.....	††	††	591	173 259	††	††	187	55 943
Hartford, Conn.....	††	††	1 326	408 761	††	††	414	147 590
Hickory, N.C.....	††	††	170	47 498	††	††	44	5 918
Honolulu, Hawaii.....	††	††	1 329	331 801	††	††	532	156 310
Houston, Tex.....	††	††	4 964	1 626 082	††	††	1 708	792 491
Huntington-Ashland, W. Va.-Ky.-Ohio.....	††	††	392	99 682	††	††	120	22 323
Huntsville, Ala.....	††	††	437	116 748	††	††	104	16 456
Indianapolis, Ind.....	††	††	1 628	535 606	††	††	490	148 809
Iowa City, Iowa.....	††	††	104	28 178	††	††	33	5 789
Jackson, Mich.....	††	††	207	48 694	††	††	52	8 697

Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—**
Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Selected educational services (SIC 823, 4, 9)				Engineering, architectural, and surveying services (SIC 891)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.								
Canton, Ohio.....	††	††	16	2 591	††	††	38	10 292
Casper, Wyo.	††	††	3	(D)	††	††	48	20 490
Cedar Rapids, Iowa.....	††	††	2	(D)	††	††	24	11 342
Champaign-Urbana-Rantoul, Ill.	††	††	1	(D)	††	††	53	11 393
Charleston-North Charleston, S.C.	††	††	11	670	††	††	82	28 594
Charleston, W. Va.	††	††	5	(D)	††	††	65	25 776
Charlotte-Gastonia, N.C.	††	††	24	6 905	††	††	187	116 290
Charlottesville, Va.	††	††	4	457	††	††	32	4 679
Chattanooga, Tenn.-Ga.	††	††	6	425	††	††	54	17 963
Chicago, Ill.	††	††	231	117 597	††	††	1 272	1 114 936
Chico, Calif.	††	††	3	(D)	††	††	28	5 719
Cincinnati, Ohio-Ky.-Ind.	††	††	56	12 964	††	††	228	140 956
Clarksville-Hopkinsville, Tenn.-Ky.	††	††	2	(D)	††	††	15	2 564
Cleveland, Ohio	††	††	79	32 621	††	††	365	232 606
Colorado Springs, Colo.	††	††	14	5 196	††	††	91	28 423
Columbia, Mo.	††	††	3	113	††	††	27	5 902
Columbia, S.C.	††	††	13	1 117	††	††	86	31 728
Columbus, Ga.-Ala.	††	††	7	1 029	††	††	21	4 160
Columbus, Ohio	††	††	48	9 134	††	††	240	126 183
Corpus Christi, Tex.	††	††	13	804	††	††	92	56 463
Cumberland, Md.-W. Va.	††	††	-	-	††	††	7	597
Dallas-Fort Worth, Tex.	††	††	151	45 514	††	††	923	638 372
Danbury, Conn.	††	††	9	(D)	††	††	33	31 059
Danville, Va.	††	††	3	(D)	††	††	5	561
Davenport-Rock Island-Moline, Iowa-Ill.	††	††	6	1 617	††	††	43	13 931
Dayton, Ohio	††	††	26	5 073	††	††	112	57 593
Daytona Beach, Fla.	††	††	4	345	††	††	62	15 058
Decatur, Ill.	††	††	2	(D)	††	††	20	7 411
Denver-Boulder, Colo.	††	††	102	43 751	††	††	798	1 059 812
Des Moines, Iowa	††	††	8	1 069	††	††	53	23 648
Detroit, Mich.	††	††	126	47 907	††	††	716	474 079
Dubuque, Iowa	††	††	1	(D)	††	††	11	3 340
Duluth-Superior, Minn.-Wis.	††	††	10	1 654	††	††	35	32 380
Eau Claire, Wis.	††	††	4	(D)	††	††	13	8 982
El Paso, Tex.	††	††	11	2 635	††	††	67	20 738
Elkhart, Ind.	††	††	3	(L)	††	††	17	4 493
Elmira, N.Y.	††	††	4	438	††	††	6	1 706
Enid, Okla.	††	††	1	(D)	††	††	15	(D)
Erie, Pa.	††	††	4	(D)	††	††	27	6 617
Eugene-Springfield, Oreg.	††	††	8	1 953	††	††	63	14 470
Evansville, Ind.-Ky.	††	††	5	(D)	††	††	46	10 216
Fall River, Mass.-R.I.	††	††	7	217	††	††	18	1 315
Fargo-Moorhead, N. Dak.-Minn.	††	††	3	665	††	††	33	13 186
Fayetteville, N.C.	††	††	3	105	††	††	21	2 511
Fayetteville-Springdale, Ark.	††	††	1	(D)	††	††	30	8 422
Fitchburg-Leominster, Mass.	††	††	2	(D)	††	††	7	603
Flint, Mich.	††	††	7	643	††	††	42	13 696
Florence, Ala.	††	††	3	(D)	††	††	20	3 148
Florence, S.C.	††	††	-	-	††	††	18	5 216
Fort Collins, Colo.	††	††	6	334	††	††	55	24 309
Fort Lauderdale-Hollywood, Fla.	††	††	60	21 131	††	††	248	94 450
Fort Myers-Cape Coral, Fla.	††	††	8	1 177	††	††	66	25 129
Fort Smith, Ark.-Okla.	††	††	2	(D)	††	††	27	5 711
Fort Walton Beach, Fla.	††	††	3	40	††	††	19	4 358
Fort Wayne, Ind.	††	††	11	2 609	††	††	53	14 629
Fresno, Calif.	††	††	15	3 806	††	††	97	23 005
Gadsden, Ala.	††	††	3	(D)	††	††	11	2 457
Gainesville, Fla.	††	††	10	1 699	††	††	58	56 352
Galveston-Texas City, Tex.	††	††	3	322	††	††	47	17 737
Gary-Hammond-East Chicago, Ind.	††	††	13	1 488	††	††	59	20 388
Glens Falls, N.Y.	††	††	1	(D)	††	††	15	5 208
Grand Forks, N. Dak.-Minn.	††	††	2	(D)	††	††	14	7 144
Grand Rapids, Mich.	††	††	16	3 871	††	††	111	47 795
Great Falls, Mont.	††	††	3	(D)	††	††	20	6 410
Greeley, Colo.	††	††	5	2 382	††	††	23	8 398
Green Bay, Wis.	††	††	6	252	††	††	28	15 074
Greensboro-Winston-Salem-High Point, N.C.	††	††	30	3 777	††	††	128	35 794
Greenville-Spartanburg, S.C.	††	††	7	1 157	††	††	123	171 736
Hagerstown, Md.	††	††	3	(D)	††	††	16	4 932
Hamilton-Middletown, Ohio	††	††	8	2 604	††	††	33	6 035
Harrisburg, Pa.	††	††	14	10 295	††	††	87	80 561
Hartford, Conn.	††	††	43	14 969	††	††	187	276 993
Hickory, N.C.	††	††	1	(D)	††	††	19	3 386
Honolulu, Hawaii	††	††	55	7 948	††	††	280	142 432
Houston, Tex.	††	††	111	37 329	††	††	1 519	2 718 897
Huntington-Ashland, W. Va.-Ky.-Ohio	††	††	6	1 446	††	††	35	5 801
Huntsville, Ala.	††	††	9	2 588	††	††	76	79 693
Indianapolis, Ind.	††	††	29	10 029	††	††	221	116 040
Iowa City, Iowa	††	††	1	(D)	††	††	18	11 206
Jackson, Mich.	††	††	3	(D)	††	††	14	(D)

Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—
Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Accounting, auditing, and bookkeeping services (SIC 893)				Social and other services (SIC 83, 892, 9)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.								
Canton, Ohio.....	††	††	71	14 615	††	††	35	2 245
Casper, Wyo.....	††	††	31	10 895	††	††	18	(D)
Cedar Rapids, Iowa.....	††	††	31	9 091	††	††	22	(D)
Champaign-Urbana-Rantoul, Ill.....	††	††	28	7 394	††	††	23	(D)
Charleston-North Charleston, S.C.....	††	††	72	12 824	††	††	67	5 306
Charleston, W. Va.....	††	††	67	14 531	††	††	19	8 456
Charlotte-Gastonia, N.C.....	††	††	194	53 408	††	††	165	16 737
Charlottesville, Va.....	††	††	17	4 388	††	††	23	2 330
Chattanooga, Tenn.-Ga.....	††	††	68	24 026	††	††	39	2 383
Chicago, Ill.....	††	††	1 505	765 247	††	††	895	132 975
Chico, Calif.....	††	††	38	7 058	††	††	40	(D)
Cincinnati, Ohio-Ky.-Ind.....	††	††	260	88 481	††	††	129	27 929
Clarksville-Hopkinsville, Tenn.-Ky.....	††	††	24	2 804	††	††	10	(D)
Cleveland, Ohio.....	††	††	466	178 966	††	††	162	20 904
Colorado Springs, Colo.....	††	††	93	17 828	††	††	62	8 138
Columbia, Mo.....	††	††	18	2 576	††	††	16	2 328
Columbia, S.C.....	††	††	83	23 037	††	††	106	12 238
Columbus, Ga.-Ala.....	††	††	34	6 130	††	††	34	3 164
Columbus, Ohio.....	††	††	235	84 927	††	††	135	22 269
Corpus Christi, Tex.....	††	††	111	19 731	††	††	54	4 961
Cumberland, Md.-W. Va.....	††	††	16	1 710	††	††	5	682
Dallas-Fort Worth, Tex.....	††	††	908	394 937	††	††	639	81 818
Danbury, Conn.....	††	††	35	4 971	††	††	29	4 904
Danville, Va.....	††	††	16	3 110	††	††	10	702
Davenport-Rock Island-Moline, Iowa-Ill.....	††	††	80	18 819	††	††	51	4 126
Dayton, Ohio.....	††	††	162	42 845	††	††	107	13 358
Daytona Beach, Fla.....	††	††	68	9 249	††	††	42	3 079
Decatur, Ill.....	††	††	27	9 440	††	††	16	(D)
Denver-Boulder, Colo.....	††	††	597	203 036	††	††	398	93 663
Des Moines, Iowa.....	††	††	122	41 828	††	††	65	5 599
Detroit, Mich.....	††	††	892	303 895	††	††	586	85 690
Dubuque, Iowa.....	††	††	21	4 670	††	††	8	(D)
Duluth-Superior, Minn.-Wis.....	††	††	49	9 877	††	††	35	4 826
Eau Claire, Wis.....	††	††	31	(D)	††	††	14	(D)
El Paso, Tex.....	††	††	104	22 342	††	††	57	5 794
Elkhart, Ind.....	††	††	24	7 577	††	††	7	613
Elmira, N.Y.....	††	††	17	1 257	††	††	10	910
Enid, Okla.....	††	††	26	5 212	††	††	18	1 068
Erie, Pa.....	††	††	48	9 780	††	††	22	5 626
Eugene-Springfield, Oreg.....	††	††	95	19 265	††	††	50	8 115
Evansville, Ind.-Ky.....	††	††	66	12 873	††	††	23	(D)
Fall River, Mass.-R.I.....	††	††	34	4 630	††	††	8	735
Fargo-Moorhead, N. Dak.-Minn.....	††	††	40	13 185	††	††	22	2 021
Fayetteville, N.C.....	††	††	34	3 957	††	††	27	1 932
Fayetteville-Springdale, Ark.....	††	††	49	6 979	††	††	25	2 471
Fitchburg-Leominster, Mass.....	††	††	14	(D)	††	††	21	4 406
Flint, Mich.....	††	††	85	14 828	††	††	62	6 054
Florence, Ala.....	††	††	17	2 915	††	††	12	703
Florence, S.C.....	††	††	20	3 337	††	††	18	829
Fort Collins, Colo.....	††	††	60	6 891	††	††	22	6 721
Fort Lauderdale-Hollywood, Fla.....	††	††	351	70 320	††	††	175	19 850
Fort Myers-Cape Coral, Fla.....	††	††	81	12 831	††	††	48	3 984
Fort Smith, Ark.-Okla.....	††	††	35	6 283	††	††	29	(D)
Fort Walton Beach, Fla.....	††	††	24	2 550	††	††	16	1 192
Fort Wayne, Ind.....	††	††	81	18 414	††	††	30	2 008
Fresno, Calif.....	††	††	216	45 302	††	††	81	11 283
Gadsden, Ala.....	††	††	20	2 090	††	††	11	487
Gainesville, Fla.....	††	††	35	6 157	††	††	39	6 782
Galveston-Texas City, Tex.....	††	††	39	4 821	††	††	53	3 997
Gary-Hammond-East Chicago, Ind.....	††	††	82	11 150	††	††	57	4 137
Glens Falls, N.Y.....	††	††	18	3 920	††	††	7	641
Grand Forks, N. Dak.-Minn.....	††	††	23	3 746	††	††	8	(D)
Grand Rapids, Mich.....	††	††	132	47 057	††	††	66	7 067
Great Falls, Mont.....	††	††	17	4 986	††	††	8	(D)
Greeley, Colo.....	††	††	34	6 164	††	††	10	1 435
Green Bay, Wis.....	††	††	38	16 349	††	††	10	1 514
Greensboro-Winston-Salem-High Point, N.C.....	††	††	198	48 865	††	††	156	19 200
Greenville-Spartanburg, S.C.....	††	††	105	23 407	††	††	121	9 475
Hagerstown, Md.....	††	††	20	3 754	††	††	5	(D)
Hamilton-Middletown, Ohio.....	††	††	31	4 274	††	††	23	1 068
Harrisburg, Pa.....	††	††	81	21 283	††	††	57	13 359
Hartford, Conn.....	††	††	158	86 500	††	††	100	11 392
Hickory, N.C.....	††	††	35	5 952	††	††	28	2 047
Honolulu, Hawaii.....	††	††	227	64 536	††	††	86	9 571
Houston, Tex.....	††	††	921	457 531	††	††	861	142 125
Huntington-Ashland, W. Va.-Ky.-Ohio.....	††	††	56	12 359	††	††	33	6 226
Huntsville, Ala.....	††	††	67	8 702	††	††	36	2 978
Indianapolis, Ind.....	††	††	236	84 182	††	††	138	24 573
Iowa City, Iowa.....	††	††	9	3 787	††	††	15	(D)
Jackson, Mich.....	††	††	30	(D)	††	††	16	1 119

Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—
Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Total				Hotels, motels, and other lodging places (SIC 70)				Personal services (SIC 72)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.												
Jackson, Miss.	††	††	1 907	591 085	††	††	41	43 038	††	††	224	37 245
Jacksonville, Fla.	††	††	4 613	1 595 518	††	††	167	125 800	††	††	628	83 365
Jacksonville, N.C.	††	††	315	51 037	††	††	10	5 202	††	††	66	7 771
Janesville-Beloit, Wis.	††	††	562	128 523	††	††	18	5 417	††	††	130	13 659
Jersey City, N.J.	††	††	2 456	719 994	††	††	35	30 066	††	††	409	54 883
Johnson City-Kingsport-Bristol, Tenn.-Va.	††	††	1 778	369 164	††	††	57	24 130	††	††	332	37 574
Johnstown, Pa.	††	††	957	199 165	††	††	35	17 326	††	††	161	17 592
Joplin, Mo.	††	††	671	122 880	††	††	30	9 102	††	††	98	11 733
Kalamazoo-Portage, Mich.	††	††	1 354	373 234	††	††	35	14 225	††	††	195	25 423
Kankakee, Ill.	††	††	472	102 716	††	††	12	5 489	††	††	71	9 197
Kansas City, Mo.-Kans.	††	††	8 163	3 054 863	††	††	127	170 510	††	††	1 132	183 087
Kenosha, Wis.	††	††	524	96 427	††	††	11	2 986	††	††	97	9 498
Killeen-Temple, Tex.	††	††	755	229 566	††	††	27	12 397	††	††	167	19 854
Knoxville, Tenn.	††	††	2 835	1 241 556	††	††	106	96 903	††	††	409	(D)
Kokomo, Ind.	††	††	436	87 317	††	††	8	4 200	††	††	80	10 256
La Crosse, Wis.	††	††	468	156 053	††	††	19	12 911	††	††	88	16 893
Lafayette, La.	††	††	1 632	852 315	††	††	24	43 209	††	††	125	20 391
Lafayette-West Lafayette, Ind.	††	††	548	145 526	††	††	15	12 178	††	††	89	15 435
Lake Charles, La.	††	††	935	310 867	††	††	24	16 294	††	††	99	20 129
Lakeland-Winter Haven, Fla.	††	††	1 711	489 483	††	††	97	48 679	††	††	250	30 575
Lancaster, Pa.	††	††	1 642	411 251	††	††	93	57 245	††	††	237	30 265
Lansing-East Lansing, Mich.	††	††	2 112	530 514	††	††	34	17 680	††	††	277	37 542
Laredo, Tex.	††	††	424	107 953	††	††	20	15 196	††	††	54	4 754
Las Cruces, N. Mex.	††	††	439	120 033	††	††	25	13 571	††	††	53	6 144
Las Vegas, Nev.	††	††	3 259	3 962 731	††	††	229	2 343 384	††	††	390	90 752
Lawrence, Kans.	††	††	295	58 025	††	††	10	4 212	††	††	46	7 449
Lawrence-Haverhill, Mass.-N.H.	††	††	1 352	356 525	††	††	25	17 217	††	††	207	25 804
Lawton, Okla.	††	††	448	93 755	††	††	10	6 617	††	††	82	11 300
Lewiston-Auburn, Maine	††	††	464	95 041	††	††	14	5 953	††	††	64	6 511
Lexington-Fayette, Ky.	††	††	1 907	581 195	††	††	55	63 751	††	††	282	38 519
Lima, Ohio	††	††	908	192 780	††	††	25	8 877	††	††	166	23 743
Lincoln, Nebr.	††	††	1 132	370 974	††	††	33	16 718	††	††	170	22 906
Little Rock-North Little Rock, Ark.	††	††	2 609	753 468	††	††	58	39 926	††	††	321	54 219
Long Branch-Asbury Park, N.J.	††	††	3 371	847 782	††	††	107	28 548	††	††	462	55 536
Longview-Marshall, Tex.	††	††	998	310 704	††	††	37	21 177	††	††	119	18 475
Lorain-Elyria, Ohio	††	††	1 068	219 171	††	††	24	12 850	††	††	169	15 370
Los Angeles-Long Beach, Calif.	††	††	58 939	29 062 825	††	††	926	924 265	††	††	5 159	1 009 675
Louisville, Ky.-Ind.	††	††	4 679	1 459 712	††	††	87	97 826	††	††	677	107 444
Lowell, Mass.-N.H.	††	††	945	241 162	††	††	12	4 828	††	††	147	17 723
Lubbock, Tex.	††	††	1 373	388 487	††	††	28	18 254	††	††	185	35 680
Lynchburg, Va.	††	††	734	154 130	††	††	20	10 388	††	††	116	13 511
Macon, Ga.	††	††	1 240	321 629	††	††	43	24 459	††	††	176	21 274
Madison, Wis.	††	††	1 991	665 726	††	††	62	39 653	††	††	321	42 414
Manchester, N.H.	††	††	1 010	278 387	††	††	16	10 570	††	††	130	21 927
Mansfield, Ohio	††	††	580	143 246	††	††	16	5 731	††	††	87	19 251
McAllen-Pharr-Edinburg, Tex.	††	††	1 051	249 063	††	††	48	23 888	††	††	139	17 677
Medford, Oreg.	††	††	791	155 624	††	††	46	16 122	††	††	68	9 767
Melbourne-Titusville-Cocoa, Fla.	††	††	1 674	813 928	††	††	69	43 100	††	††	226	21 373
Memphis, Tenn.-Ark.-Miss.	††	††	4 681	1 518 392	††	††	110	120 748	††	††	658	99 777
Meriden, Conn.	††	††	300	70 381	††	††	4	(D)	††	††	49	6 106
Miami, Fla.	††	††	13 577	4 535 639	††	††	471	507 658	††	††	1 532	223 317
Midland, Tex.	††	††	774	328 985	††	††	18	21 233	††	††	73	14 007
Milwaukee, Wis.	††	††	7 913	2 501 931	††	††	108	99 025	††	††	1 151	161 079
Minneapolis-St. Paul, Minn.-Wis.	††	††	12 157	4 879 793	††	††	208	256 248	††	††	1 554	283 225
Mobile, Ala.	††	††	2 119	617 198	††	††	75	47 571	††	††	282	48 216
Modesto, Calif.	††	††	1 525	384 323	††	††	31	13 374	††	††	176	23 173
Monroe, La.	††	††	832	204 628	††	††	22	11 565	††	††	82	11 756
Montgomery, Ala.	††	††	1 373	394 953	††	††	40	28 663	††	††	209	26 556
Muncie, Ind.	††	††	575	149 557	††	††	11	4 382	††	††	84	24 952
Muskegon-Norton Shores-Muskegon Heights, Mich.	††	††	724	168 756	††	††	24	5 233	††	††	90	10 921
Nashua, N.H.	††	††	719	178 626	††	††	18	22 048	††	††	95	13 645
Nashville-Davidson, Tenn.	††	††	5 078	1 677 482	††	††	145	160 699	††	††	682	107 673
Nassau-Suffolk, N.Y.	††	††	19 207	5 831 382	††	††	223	120 587	††	††	2 435	364 810
New Bedford, Mass.	††	††	802	148 673	††	††	13	5 627	††	††	143	18 772
New Britain, Conn.	††	††	685	165 437	††	††	9	6 169	††	††	138	15 609
New Brunswick-Perth Amboy-Sayreville, N.J.	††	††	3 203	1 028 994	††	††	44	38 593	††	††	454	59 255
New Haven-West Haven, Conn.	††	††	2 816	716 080	††	††	39	17 783	††	††	452	58 026
New London-Norwich, Conn.-R.I.	††	††	1 335	309 414	††	††	54	26 243	††	††	241	22 759
New Orleans, La.	††	††	7 440	2 968 743	††	††	166	337 479	††	††	751	117 776
New York, N.Y.-N.J.	††	††	61 057	32 707 518	††	††	585	1 420 769	††	††	7 561	1 175 123
Newark, N.J.	††	††	13 240	4 857 662	††	††	150	143 252	††	††	1 749	253 268
Newark, Ohio	††	††	453	94 404	††	††	11	4 580	††	††	81	9 951
Newburgh-Middletown, N.Y.	††	††	1 326	276 936	††	††	58	15 784	††	††	180	25 549
Newport News-Hampton, Va.	††	††	1 757	524 530	††	††	114	104 264	††	††	267	32 583
Norfolk-Virginia Beach-Portsmouth, Va.-N.C.	††	††	4 110	1 249 722	††	††	182	104 858	††	††	711	90 033

Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—**
Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Business services (SIC 73)				Automotive repair, services, and garages (SIC 75)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.								
Jackson, Miss.	††	††	325	119 795	††	††	156	54 066
Jacksonville, Fla.	††	††	747	431 575	††	††	441	143 899
Jacksonville, N.C.	††	††	25	2 995	††	††	44	4 885
Janesville-Beloit, Wis.	††	††	71	14 328	††	††	54	7 753
Jersey City, N.J.	††	††	403	220 249	††	††	307	87 980
Johnson City-Kingsport-Bristol, Tenn.-Va.	††	††	190	49 981	††	††	165	32 320
Johnstown, Pa.	††	††	72	20 525	††	††	92	15 660
Joplin, Mo.	††	††	67	9 723	††	††	80	14 201
Kalamazoo-Portage, Mich.	††	††	180	80 846	††	††	124	31 137
Kankakee, Ill.	††	††	58	16 409	††	††	65	15 399
Kansas City, Mo.-Kans.	††	††	1 603	693 820	††	††	837	264 430
Kenosha, Wis.	††	††	48	4 631	††	††	54	9 117
Killeen-Temple, Tex.	††	††	95	34 361	††	††	86	14 088
Knoxville, Tenn.	††	††	437	479 125	††	††	270	64 471
Kokomo, Ind.	††	††	33	7 229	††	††	45	6 376
La Crosse, Wis.	††	††	74	17 349	††	††	44	11 031
Lafayette, La.	††	††	448	399 621	††	††	103	32 148
Lafayette-West Lafayette, Ind.	††	††	89	23 499	††	††	49	13 203
Lake Charles, La.	††	††	156	70 873	††	††	93	17 306
Lakeland-Winter Haven, Fla.	††	††	248	61 968	††	††	199	44 971
Lancaster, Pa.	††	††	209	58 040	††	††	263	46 062
Lansing-East Lansing, Mich.	††	††	346	108 404	††	††	163	41 612
Laredo, Tex.	††	††	63	33 319	††	††	59	8 197
Las Cruces, N. Mex.	††	††	60	10 549	††	††	49	6 590
Las Vegas, Nev.	††	††	594	372 315	††	††	234	98 023
Lawrence, Kans.	††	††	39	6 195	††	††	33	5 158
Lawrence-Haverhill, Mass.-N.H.	††	††	199	92 446	††	††	126	31 199
Lawton, Okla.	††	††	59	19 837	††	††	53	9 900
Lewiston-Auburn, Maine	††	††	56	9 781	††	††	56	10 303
Lexington-Fayette, Ky.	††	††	303	100 686	††	††	160	42 747
Lima, Ohio	††	††	91	23 501	††	††	98	18 310
Lincoln, Nebr.	††	††	228	116 769	††	††	94	(D)
Little Rock-North Little Rock, Ark.	††	††	465	146 531	††	††	293	86 091
Long Branch-Asbury Park, N.J.	††	††	599	219 268	††	††	254	54 050
Longview-Marshall, Tex.	††	††	159	79 824	††	††	98	34 267
Lorain-Elyria, Ohio	††	††	105	23 010	††	††	88	13 709
Los Angeles-Long Beach, Calif.	††	††	11 204	6 585 775	††	††	5 213	1 762 658
Louisville, Ky.-Ind.	††	††	711	301 201	††	††	471	127 143
Lowell, Mass.-N.H.	††	††	155	70 836	††	††	110	21 095
Lubbock, Tex.	††	††	226	69 301	††	††	129	40 380
Lynchburg, Va.	††	††	87	24 608	††	††	96	14 898
Macon, Ga.	††	††	145	51 809	††	††	156	32 243
Madison, Wis.	††	††	397	176 728	††	††	140	51 444
Manchester, N.H.	††	††	158	62 411	††	††	104	37 035
Mansfield, Ohio	††	††	65	29 344	††	††	58	11 479
McAllen-Pharr-Edinburg, Tex.	††	††	148	49 385	††	††	155	24 021
Medford, Oreg.	††	††	117	15 343	††	††	63	9 125
Melbourne-Titusville-Cocoa, Fla.	††	††	300	460 137	††	††	159	31 158
Memphis, Tenn.-Ark.-Miss.	††	††	830	362 115	††	††	518	162 242
Meriden, Conn.	††	††	40	7 948	††	††	32	5 450
Miami, Fla.	††	††	2 608	943 525	††	††	1 008	380 062
Midland, Tex.	††	††	185	88 338	††	††	76	33 912
Milwaukee, Wis.	††	††	1 504	594 171	††	††	609	184 526
Minneapolis-St. Paul, Minn.-Wis.	††	††	2 848	1 350 466	††	††	971	343 877
Mobile, Ala.	††	††	346	101 654	††	††	239	61 314
Modesto, Calif.	††	††	193	55 269	††	††	178	38 382
Monroe, La.	††	††	145	37 984	††	††	91	18 171
Montgomery, Ala.	††	††	211	58 159	††	††	149	48 674
Muncie, Ind.	††	††	70	25 102	††	††	68	14 674
Muskegon-Norton Shores-Muskegon Heights, Mich.	††	††	76	18 713	††	††	68	17 987
Nashua, N.H.	††	††	167	(D)	††	††	70	14 915
Nashville-Davidson, Tenn.	††	††	944	340 652	††	††	426	131 793
Nassau-Suffolk, N.Y.	††	††	3 897	1 646 718	††	††	1 649	428 785
New Bedford, Mass.	††	††	85	13 925	††	††	91	14 089
New Britain, Conn.	††	††	80	22 105	††	††	71	11 137
New Brunswick-Perth Amboy-Sayreville, N.J.	††	††	683	333 145	††	††	346	104 593
New Haven-West Haven, Conn.	††	††	491	174 582	††	††	280	66 412
New London-Norwich, Conn.-R.I.	††	††	161	62 143	††	††	103	18 162
New Orleans, La.	††	††	1 298	674 033	††	††	675	187 465
New York, N.Y.-N.J.	††	††	15 590	12 131 400	††	††	4 380	1 288 800
Newark, N.J.	††	††	2 785	1 589 404	††	††	1 124	349 495
Newark, Ohio	††	††	45	11 126	††	††	59	11 126
Newburgh-Middletown, N.Y.	††	††	163	43 587	††	††	146	31 363
Newport News-Hampton, Va.	††	††	246	82 868	††	††	161	30 832
Norfolk-Virginia Beach-Portsmouth, Va.-N.C.	††	††	661	277 657	††	††	354	85 946

Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Miscellaneous repair services (SIC 76)				Amusement and recreation services, including motion pictures (SIC 78, 79)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.								
Jackson, Miss.	††	††	103	30 655	††	††	67	20 524
Jacksonville, Fla.	††	††	231	111 527	††	††	225	135 200
Jacksonville, N.C.	††	††	23	2 074	††	††	34	5 700
Janesville-Beloit, Wis.	††	††	15	1 967	††	††	26	7 590
Jersey City, N.J.	††	††	124	74 929	††	††	72	25 496
Johnson City-Kingsport-Bristol, Tenn.-Va.	††	††	72	9 379	††	††	95	16 072
Johnstown, Pa.	††	††	47	17 828	††	††	55	6 931
Joplin, Mo.	††	††	29	3 032	††	††	34	5 504
Kalamazoo-Portage, Mich.	††	††	47	8 364	††	††	74	21 883
Kankakee, Ill.	††	††	22	3 047	††	††	22	6 857
Kansas City, Mo.-Kans.	††	††	336	107 766	††	††	379	279 802
Kenosha, Wis.	††	††	16	1 674	††	††	35	12 631
Killeen-Temple, Tex.	††	††	40	5 081	††	††	48	12 625
Knoxville, Tenn.	††	††	138	30 452	††	††	127	38 814
Kokomo, Ind.	††	††	23	3 421	††	††	25	(D)
La Crosse, Wis.	††	††	21	2 515	††	††	30	5 814
Lafayette, La.	††	††	89	34 059	††	††	55	28 018
Lafayette-West Lafayette, Ind.	††	††	26	4 878	††	††	27	(D)
Lake Charles, La.	††	††	51	21 353	††	††	31	20 499
Lakeland-Winter Haven, Fla.	††	††	99	22 474	††	††	67	44 338
Lancaster, Pa.	††	††	88	14 236	††	††	87	19 780
Lansing-East Lansing, Mich.	††	††	79	15 718	††	††	115	26 494
Laredo, Tex.	††	††	18	1 545	††	††	22	4 120
Las Cruces, N. Mex.	††	††	22	2 750	††	††	25	21 986
Las Vegas, Nev.	††	††	136	27 737	††	††	284	565 634
Lawrence, Kans.	††	††	10	1 735	††	††	17	5 146
Lawrence-Haverhill, Mass.-N.H.	††	††	48	11 516	††	††	74	25 156
Lawton, Okla.	††	††	9	1 102	††	††	28	6 444
Lewiston-Auburn, Maine	††	††	14	5 710	††	††	29	(D)
Lexington-Fayette, Ky.	††	††	68	21 970	††	††	91	27 993
Lima, Ohio	††	††	35	5 167	††	††	67	(D)
Lincoln, Nebr.	††	††	60	8 278	††	††	62	12 222
Little Rock-North Little Rock, Ark.	††	††	127	27 013	††	††	112	24 993
Long Branch-Asbury Park, N.J.	††	††	138	36 200	††	††	241	86 768
Longview-Marshall, Tex.	††	††	61	26 421	††	††	40	12 881
Lorain-Elyria, Ohio	††	††	57	9 425	††	††	80	20 550
Los Angeles-Long Beach, Calif.	††	††	1 877	650 771	††	††	6 461	7 341 788
Louisville, Ky.-Ind.	††	††	237	51 990	††	††	248	98 613
Lowell, Mass.-N.H.	††	††	42	10 302	††	††	48	8 794
Lubbock, Tex.	††	††	90	24 732	††	††	52	14 706
Lynchburg, Va.	††	††	30	2 725	††	††	48	7 128
Macon, Ga.	††	††	75	13 146	††	††	47	14 201
Madison, Wis.	††	††	83	17 872	††	††	120	34 538
Manchester, N.H.	††	††	42	7 648	††	††	45	12 375
Mansfield, Ohio	††	††	25	3 327	††	††	41	(D)
McAllen-Pharr-Edinburg, Tex.	††	††	66	8 481	††	††	55	15 552
Medford, Oreg.	††	††	38	4 849	††	††	42	10 297
Melbourne-Titusville-Cocoa, Fla.	††	††	81	10 481	††	††	73	20 278
Memphis, Tenn.-Ark.-Miss.	††	††	231	54 074	††	††	188	80 333
Meriden, Conn.	††	††	17	1 334	††	††	8	1 212
Miami, Fla.	††	††	644	161 494	††	††	484	272 293
Midland, Tex.	††	††	54	17 366	††	††	19	8 485
Milwaukee, Wis.	††	††	330	98 392	††	††	400	133 445
Minneapolis-St. Paul, Minn.-Wis.	††	††	489	118 109	††	††	638	301 040
Mobile, Ala.	††	††	121	44 300	††	††	95	22 315
Modesto, Calif.	††	††	72	17 547	††	††	54	13 594
Monroe, La.	††	††	45	8 861	††	††	19	4 331
Montgomery, Ala.	††	††	67	19 275	††	††	47	11 400
Muncie, Ind.	††	††	22	1 879	††	††	45	7 784
Muskegon-Norton Shores-Muskegon Heights, Mich.	††	††	22	3 224	††	††	48	14 411
Nashua, N.H.	††	††	25	5 376	††	††	38	12 736
Nashville-Davidson, Tenn.	††	††	232	53 924	††	††	416	206 927
Nassau-Suffolk, N.Y.	††	††	916	203 495	††	††	1 079	487 329
New Bedford, Mass.	††	††	47	8 425	††	††	43	11 089
New Britain, Conn.	††	††	32	8 715	††	††	41	10 712
New Brunswick-Perth Amboy-Sayreville, N.J.	††	††	146	43 929	††	††	122	42 955
New Haven-West Haven, Conn.	††	††	125	35 548	††	††	98	25 447
New London-Norwich, Conn.-R.I.	††	††	43	6 125	††	††	94	20 387
New Orleans, La.	††	††	420	160 679	††	††	296	183 821
New York, N.Y.-N.J.	††	††	2 079	598 729	††	††	4 474	4 001 687
Newark, N.J.	††	††	525	172 065	††	††	458	139 249
Newark, Ohio	††	††	28	5 962	††	††	33	(D)
Newburgh-Middletown, N.Y.	††	††	49	7 873	††	††	60	12 467
Newport News-Hampton, Va.	††	††	80	10 065	††	††	79	57 794
Norfolk-Virginia Beach-Portsmouth, Va.-N.C.	††	††	231	77 815	††	††	184	43 945

Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—**
Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Health services, except hospitals (SIC 80, ex. 806)				Legal services (SIC 81)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.								
Jackson, Miss.	††	††	509	151 724	††	††	205	63 499
Jacksonville, Fla.	††	††	1 189	295 950	††	††	399	109 502
Jacksonville, N.C.	††	††	56	14 636	††	††	25	3 790
Janesville-Beloit, Wis.	††	††	154	59 846	††	††	45	9 087
Jersey City, N.J.	††	††	688	106 988	††	††	274	56 202
Johnson City-Kingsport-Bristol, Tenn.-Va.	††	††	554	152 391	††	††	166	23 826
Johnstown, Pa.	††	††	314	(D)	††	††	103	11 198
Joplin, Mo.	††	††	227	49 827	††	††	45	5 663
Kalamazoo-Portage, Mich.	††	††	431	131 678	††	††	133	31 019
Kankakee, Ill.	††	††	146	36 225	††	††	44	4 821
Kansas City, Mo.-Kans.	††	††	2 176	643 228	††	††	672	250 148
Kenosha, Wis.	††	††	176	43 222	††	††	45	6 319
Killeen-Temple, Tex.	††	††	162	104 541	††	††	62	7 686
Knoxville, Tenn.	††	††	839	237 964	††	††	180	45 268
Kokomo, Ind.	††	††	140	42 339	††	††	38	5 190
La Crosse, Wis.	††	††	117	72 668	††	††	31	6 211
Lafayette, La.	††	††	311	102 847	††	††	203	57 381
Lafayette-West Lafayette, Ind.	††	††	150	52 415	††	††	39	9 012
Lake Charles, La.	††	††	262	81 929	††	††	102	28 627
Lakeland-Winter Haven, Fla.	††	††	410	130 814	††	††	136	35 480
Lancaster, Pa.	††	††	461	131 562	††	††	85	20 199
Lansing-East Lansing, Mich.	††	††	703	185 561	††	††	191	46 590
Laredo, Tex.	††	††	94	24 869	††	††	41	5 765
Las Cruces, N. Mex.	††	††	126	22 883	††	††	31	4 605
Las Vegas, Nev.	††	††	849	261 398	††	††	242	75 110
Lawrence, Kans.	††	††	84	20 205	††	††	24	3 618
Lawrence-Haverhill, Mass.-N.H.	††	††	398	109 722	††	††	122	15 316
Lawton, Okla.	††	††	113	26 563	††	††	44	5 991
Lewiston-Auburn, Maine	††	††	151	33 262	††	††	31	9 418
Lexington-Fayette, Ky.	††	††	527	177 397	††	††	153	33 752
Lima, Ohio	††	††	279	81 662	††	††	86	9 342
Lincoln, Nebr.	††	††	284	107 423	††	††	90	26 301
Little Rock-North Little Rock, Ark.	††	††	657	234 694	††	††	235	58 943
Long Branch-Asbury Park, N.J.	††	††	951	227 669	††	††	306	68 884
Longview-Marshall, Tex.	††	††	273	64 982	††	††	73	16 187
Lorain-Elyria, Ohio	††	††	380	99 926	††	††	103	13 583
Los Angeles-Long Beach, Calif.	††	††	16 125	5 349 683	††	††	5 647	2 317 045
Louisville, Ky.-Ind.	††	††	1 362	380 693	††	††	433	117 703
Lowell, Mass.-N.H.	††	††	256	76 356	††	††	95	13 034
Lubbock, Tex.	††	††	401	125 715	††	††	111	24 907
Lynchburg, Va.	††	††	207	48 180	††	††	55	9 109
Macon, Ga.	††	††	355	(D)	††	††	102	21 122
Madison, Wis.	††	††	442	163 196	††	††	187	53 210
Manchester, N.H.	††	††	290	60 198	††	††	93	35 472
Mansfield, Ohio	††	††	199	49 547	††	††	43	6 446
McAllen-Pharr-Edinburg, Tex.	††	††	232	65 159	††	††	97	21 743
Medford, Ore.	††	††	235	66 106	††	††	67	10 053
Melbourne-Titusville-Cocoa, Fla.	††	††	444	114 745	††	††	129	21 801
Memphis, Tenn.-Ark.-Miss.	††	††	1 278	414 400	††	††	407	88 101
Meriden, Conn.	††	††	101	38 832	††	††	27	3 786
Miami, Fla.	††	††	3 512	980 241	††	††	1 852	617 570
Midland, Tex.	††	††	164	45 960	††	††	39	25 443
Milwaukee, Wis.	††	††	2 374	724 693	††	††	677	227 042
Minneapolis-St. Paul, Minn.-Wis.	††	††	2 848	1 155 625	††	††	1 098	433 492
Mobile, Ala.	††	††	506	169 917	††	††	195	57 715
Modesto, Calif.	††	††	534	177 681	††	††	103	19 601
Monroe, La.	††	††	197	68 059	††	††	104	20 079
Montgomery, Ala.	††	††	366	126 183	††	††	130	28 076
Muncie, Ind.	††	††	196	55 850	††	††	33	8 205
Muskegon-Norton Shores-Muskegon Heights, Mich.	††	††	283	66 122	††	††	44	15 450
Nashua, N.H.	††	††	180	42 370	††	††	43	10 231
Nashville-Davidson, Tenn.	††	††	1 319	414 911	††	††	394	91 085
Nassau-Suffolk, N.Y.	††	††	5 254	1 328 084	††	††	1 842	367 853
New Bedford, Mass.	††	††	216	49 843	††	††	88	9 390
New Britain, Conn.	††	††	213	67 678	††	††	53	8 933
New Brunswick-Perth Amboy-Sayreville, N.J.	††	††	818	212 097	††	††	295	78 254
New Haven-West Haven, Conn.	††	††	745	192 285	††	††	272	65 588
New London-Norwich, Conn.-R.I.	††	††	378	98 531	††	††	111	21 922
New Orleans, La.	††	††	1 792	533 813	††	††	1 064	362 887
New York, N.Y.-N.J.	††	††	14 895	3 699 754	††	††	6 012	4 047 126
Newark, N.J.	††	††	3 677	937 379	††	††	1 438	478 837
Newark, Ohio	††	††	131	35 479	††	††	28	4 502
Newburgh-Middletown, N.Y.	††	††	376	89 583	††	††	173	28 130
Newport News-Hampton, Va.	††	††	487	119 075	††	††	160	21 535
Norfolk-Virginia Beach-Portsmouth, Va.-N.C.	††	††	1 041	302 550	††	††	316	82 254

Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—**
Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Selected educational services (SIC 823, 4, 9)				Engineering, architectural, and surveying services (SIC 891)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.								
Jackson, Miss.	††	††	7	2 917	††	††	103	31 182
Jacksonville, Fla.	††	††	26	3 586	††	††	171	99 465
Jacksonville, N.C.	††	††	4	427	††	††	8	1 075
Janesville-Beloit, Wis.	††	††	1	(D)	††	††	11	3 339
Jersey City, N.J.	††	††	14	1 812	††	††	34	51 109
Johnson City-Kingsport-Bristol, Tenn.-Va.	††	††	4	558	††	††	48	11 021
Johnstown, Pa.	††	††	1	(D)	††	††	33	18 305
Joplin, Mo.	††	††	1	(D)	††	††	15	(D)
Kalamazoo-Portage, Mich.	††	††	4	375	††	††	39	13 099
Kankakee, Ill.	††	††	1	(D)	††	††	9	2 275
Kansas City, Mo.-Kans.	††	††	46	11 710	††	††	252	304 225
Kenosha, Wis.	††	††	1	(D)	††	††	9	1 207
Killeen-Temple, Tex.	††	††	2	(D)	††	††	14	(D)
Knoxville, Tenn.	††	††	11	(D)	††	††	142	155 446
Kokomo, Ind.	††	††	-	(D)	††	††	8	743
La Crosse, Wis.	††	††	1	(D)	††	††	12	4 408
Lafayette, La.	††	††	7	2 602	††	††	113	99 511
Lafayette-West Lafayette, Ind.	††	††	5	(D)	††	††	16	3 777
Lake Charles, La.	††	††	2	(D)	††	††	39	17 571
Lakeland-Winter Haven, Fla.	††	††	4	2 461	††	††	72	52 012
Lancaster, Pa.	††	††	6	2 175	††	††	31	11 896
Lansing-East Lansing, Mich.	††	††	9	1 575	††	††	57	22 068
Laredo, Tex.	††	††	2	(D)	††	††	17	3 865
Las Cruces, N. Mex.	††	††	-	-	††	††	20	27 045
Las Vegas, Nev.	††	††	21	(D)	††	††	105	89 034
Lawrence, Kans.	††	††	-	-	††	††	11	2 235
Lawrence-Haverhill, Mass.-N.H.	††	††	14	1 401	††	††	49	14 117
Lawton, Okla.	††	††	2	(D)	††	††	7	(D)
Lewiston-Auburn, Maine	††	††	2	(D)	††	††	15	4 790
Lexington-Fayette, Ky.	††	††	14	1 881	††	††	116	52 592
Lima, Ohio	††	††	5	(D)	††	††	10	1 730
Lincoln, Nebr.	††	††	2	(D)	††	††	45	11 839
Little Rock-North Little Rock, Ark.	††	††	11	1 895	††	††	108	42 720
Long Branch-Asbury Park, N.J.	††	††	19	3 544	††	††	110	40 772
Longview-Marshall, Tex.	††	††	6	917	††	††	43	19 007
Lorain-Elyria, Ohio	††	††	7	663	††	††	14	3 724
Los Angeles-Long Beach, Calif.	††	††	435	159 126	††	††	1 815	1 691 115
Louisville, Ky.-Ind.	††	††	22	12 082	††	††	138	93 655
Lowell, Mass.-N.H.	††	††	6	404	††	††	25	7 525
Lubbock, Tex.	††	††	6	377	††	††	41	14 402
Lynchburg, Va.	††	††	4	244	††	††	27	14 796
Macon, Ga.	††	††	2	(D)	††	††	41	9 950
Madison, Wis.	††	††	12	4 299	††	††	94	46 443
Manchester, N.H.	††	††	9	598	††	††	34	13 589
Mansfield, Ohio	††	††	2	(D)	††	††	13	3 653
McAllen-Pharr-Edinburg, Tex.	††	††	3	172	††	††	26	10 184
Medford, Oreg.	††	††	5	(D)	††	††	35	4 215
Melbourne-Titusville-Cocoa, Fla.	††	††	9	(D)	††	††	61	74 830
Memphis, Tenn.-Ark.-Miss.	††	††	26	5 688	††	††	162	64 631
Meriden, Conn.	††	††	1	(D)	††	††	2	(D)
Miami, Fla.	††	††	99	40 402	††	††	476	203 789
Midland, Tex.	††	††	5	1 156	††	††	50	37 329
Milwaukee, Wis.	††	††	34	5 914	††	††	253	127 888
Minneapolis-St. Paul, Minn.-Wis.	††	††	91	36 875	††	††	509	304 418
Mobile, Ala.	††	††	11	1 574	††	††	91	37 338
Modesto, Calif.	††	††	7	1 025	††	††	41	7 498
Monroe, La.	††	††	3	(D)	††	††	45	12 454
Montgomery, Ala.	††	††	6	1 587	††	††	53	28 465
Muncie, Ind.	††	††	-	-	††	††	11	1 062
Muskegon-Norton Shores-Muskegon Heights, Mich.	††	††	-	-	††	††	30	10 224
Nashua, N.H.	††	††	5	299	††	††	34	9 117
Nashville-Davidson, Tenn.	††	††	30	8 934	††	††	178	100 696
Nassau-Suffolk, N.Y.	††	††	122	33 587	††	††	471	532 200
New Bedford, Mass.	††	††	5	(D)	††	††	25	7 172
New Britain, Conn.	††	††	7	1 816	††	††	19	10 327
New Brunswick-Perth Amboy-Sayreville, N.J.	††	††	26	21 801	††	††	110	61 705
New Haven-West Haven, Conn.	††	††	23	10 315	††	††	107	36 064
New London-Norwich, Conn.-R.I.	††	††	5	976	††	††	57	22 658
New Orleans, La.	††	††	42	10 041	††	††	332	253 876
New York, N.Y.-N.J.	††	††	538	253 780	††	††	1 492	2 393 754
Newark, N.J.	††	††	97	31 107	††	††	498	503 154
Newark, Ohio	††	††	2	(D)	††	††	9	1 462
Newburgh-Middletown, N.Y.	††	††	7	924	††	††	47	12 590
Newport News-Hampton, Va.	††	††	9	1 478	††	††	59	50 091
Norfolk-Virginia Beach-Portsmouth, Va.-N.C.	††	††	29	6 808	††	††	152	137 712

Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—**
Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Accounting, auditing, and bookkeeping services (SIC 893)				Social and other services (SIC 83, 892, 9)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.								
Jackson, Miss.	††	††	97	28 344	††	††	70	8 096
Jacksonville, Fla.	††	††	204	37 466	††	††	185	18 183
Jacksonville, N.C.	††	††	11	1 467	††	††	9	1 015
Janesville-Beloit, Wis.	††	††	18	(D)	††	††	17	653
Jersey City, N.J.	††	††	68	7 631	††	††	28	2 649
Johnson City-Kingsport-Bristol, Tenn.-Va.	††	††	53	8 188	††	††	42	3 724
Johnstown, Pa.	††	††	25	4 858	††	††	19	1 223
Joplin, Mo.	††	††	26	5 299	††	††	19	1 310
Kalamazoo-Portage, Mich.	††	††	49	12 318	††	††	43	2 867
Kankakee, Ill.	††	††	18	2 504	††	††	4	(D)
Kansas City, Mo.-Kans.	††	††	345	116 208	††	††	258	29 929
Kenosha, Wis.	††	††	19	(D)	††	††	13	1 154
Killeen-Temple, Tex.	††	††	22	3 311	††	††	30	1 867
Knoxville, Tenn.	††	††	105	22 635	††	††	71	9 924
Kokomo, Ind.	††	††	23	2 325	††	††	13	719
La Crosse, Wis.	††	††	23	(D)	††	††	8	581
Lafayette, La.	††	††	61	22 523	††	††	93	10 005
Lafayette-West Lafayette, Ind.	††	††	22	3 440	††	††	21	1 263
Lake Charles, La.	††	††	35	10 690	††	††	41	(D)
Lakeland-Winter Haven, Fla.	††	††	74	11 574	††	††	55	4 137
Lancaster, Pa.	††	††	54	14 708	††	††	28	5 083
Lansing-East Lansing, Mich.	††	††	81	21 150	††	††	57	6 120
Laredo, Tex.	††	††	19	(D)	††	††	15	978
Las Cruces, N. Mex.	††	††	18	3 551	††	††	10	359
Las Vegas, Nev.	††	††	118	25 760	††	††	57	(D)
Lawrence, Kans.	††	††	11	1 520	††	††	10	552
Lawrence-Haverhill, Mass.-N.H.	††	††	49	8 323	††	††	41	4 308
Lawton, Okla.	††	††	20	2 339	††	††	21	2 058
Lewiston-Auburn, Maine	††	††	23	3 113	††	††	9	305
Lexington-Fayette, Ky.	††	††	81	15 476	††	††	57	4 431
Lima, Ohio	††	††	36	5 060	††	††	10	235
Lincoln, Nebr.	††	††	42	18 197	††	††	22	2 846
Little Rock-North Little Rock, Ark.	††	††	122	26 802	††	††	100	9 641
Long Branch-Asbury Park, N.J.	††	††	110	17 726	††	††	74	8 817
Longview-Marshall, Tex.	††	††	59	11 631	††	††	30	4 935
Lorain-Elyria, Ohio	††	††	25	5 158	††	††	16	1 203
Los Angeles-Long Beach, Calif.	††	††	2 485	966 600	††	††	1 592	304 324
Louisville, Ky.-Ind.	††	††	180	58 172	††	††	113	13 190
Lowell, Mass.-N.H.	††	††	23	3 884	††	††	26	6 381
Lubbock, Tex.	††	††	72	16 739	††	††	32	3 294
Lynchburg, Va.	††	††	25	4 229	††	††	19	4 314
Macon, Ga.	††	††	45	10 030	††	††	53	5 065
Madison, Wis.	††	††	66	30 314	††	††	67	5 615
Manchester, N.H.	††	††	46	10 894	††	††	43	5 670
Mansfield, Ohio	††	††	22	3 474	††	††	9	1 648
McAllen-Pharr-Edinburg, Tex.	††	††	50	11 559	††	††	32	1 242
Medford, Oreg.	††	††	53	6 127	††	††	22	(D)
Melbourne-Titusville-Cocoa, Fla.	††	††	71	8 939	††	††	52	(D)
Memphis, Tenn.-Ark.-Miss.	††	††	176	55 120	††	††	97	11 163
Meriden, Conn.	††	††	12	1 558	††	††	7	991
Miami, Fla.	††	††	641	175 314	††	††	250	29 974
Midland, Tex.	††	††	50	28 808	††	††	41	6 948
Milwaukee, Wis.	††	††	317	119 386	††	††	156	26 370
Minneapolis-St. Paul, Minn.-Wis.	††	††	545	229 384	††	††	358	67 034
Mobile, Ala.	††	††	104	20 201	††	††	54	5 083
Modesto, Calif.	††	††	97	14 087	††	††	39	3 092
Monroe, La.	††	††	46	7 872	††	††	33	(D)
Montgomery, Ala.	††	††	47	14 155	††	††	48	3 760
Muncie, Ind.	††	††	24	5 095	††	††	11	572
Muskegon-Norton Shores-Muskegon Heights, Mich.	††	††	21	(D)	††	††	18	(D)
Nashua, N.H.	††	††	22	3 282	††	††	22	(D)
Nashville-Davidson, Tenn.	††	††	173	48 166	††	††	139	12 022
Nassau-Suffolk, N.Y.	††	††	1 019	224 326	††	††	300	93 608
New Bedford, Mass.	††	††	30	(D)	††	††	16	3 872
New Britain, Conn.	††	††	15	1 646	††	††	7	590
New Brunswick-Perth Amboy-Sayreville, N.J.	††	††	109	26 741	††	††	50	5 926
New Haven-West Haven, Conn.	††	††	118	28 249	††	††	66	5 781
New London-Norwich, Conn.-R.I.	††	††	45	6 013	††	††	34	3 495
New Orleans, La.	††	††	256	100 451	††	††	43	46 422
New York, N.Y.-N.J.	††	††	2 201	1 342 040	††	††	1 250	354 556
Newark, N.J.	††	††	498	226 849	††	††	241	33 603
Newark, Ohio	††	††	15	2 838	††	††	11	761
Newburgh-Middletown, N.Y.	††	††	36	6 707	††	††	31	2 379
Newport News-Hampton, Va.	††	††	48	8 520	††	††	47	5 425
Norfolk-Virginia Beach-Portsmouth, Va.-N.C.	††	††	145	30 210	††	††	104	9 934

Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—
Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Total				Hotels, motels, and other lodging places (SIC 70)				Personal services (SIC 72)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.												
Northeast Pennsylvania	††	††	2 756	730 524	††	††	140	148 325	††	††	368	44 326
Norwalk, Conn.	††	††	1 338	484 017	††	††	7	3 093	††	††	124	20 918
Ocala, Fla.	††	††	733	162 725	††	††	63	21 914	††	††	108	11 235
Odessa, Tex.	††	††	871	368 461	††	††	26	14 490	††	††	102	21 476
Oklahoma City, Okla.	††	††	5 825	1 968 909	††	††	115	117 067	††	††	622	117 008
Olympia, Wash.	††	††	668	139 734	††	††	11	10 832	††	††	91	8 249
Omaha, Nebr.-Iowa	††	††	3 328	1 232 491	††	††	58	53 029	††	††	465	69 515
Orlando, Fla.	††	††	5 046	2 501 055	††	††	201	479 729	††	††	580	87 390
Owensboro, Ky.	††	††	470	149 094	††	††	15	15 942	††	††	72	(D)
Oxnard-Simi Valley-Ventura, Calif.	††	††	3 190	901 544	††	††	66	32 193	††	††	379	50 340
Panama City, Fla.	††	††	681	157 117	††	††	116	41 970	††	††	76	8 948
Parkersburg-Marietta, W. Va.-Ohio ..	††	††	736	190 044	††	††	24	14 165	††	††	129	15 082
Pascagoula-Moss Point, Miss.	††	††	435	117 405	††	††	15	(D)	††	††	58	5 250
Patterson-Clifton-Passaic, N.J.	††	††	2 579	773 106	††	††	26	26 584	††	††	359	43 463
Pensacola, Fla.	††	††	1 422	386 638	††	††	47	25 919	††	††	189	25 522
Peoria, Ill.	††	††	1 670	472 915	††	††	30	22 416	††	††	247	38 200
Petersburg-Colonial Heights- Hopewell, Va.	††	††	509	114 401	††	††	19	8 200	††	††	86	15 272
Philadelphia, Pa.-N.J.	††	††	25 366	9 800 618	††	††	341	385 298	††	††	3 395	469 128
Phoenix, Ariz.	††	††	11 011	3 621 156	††	††	252	324 771	††	††	1 319	193 912
Pine Bluff, Ark.	††	††	401	82 724	††	††	10	5 661	††	††	53	(D)
Pittsburgh, Pa.	††	††	10 953	5 000 937	††	††	181	180 368	††	††	1 817	231 710
Pittsfield, Mass.	††	††	535	121 701	††	††	40	20 942	††	††	92	10 027
Portland, Maine	††	††	1 421	377 829	††	††	110	34 169	††	††	163	22 555
Portland, Oreg.-Wash.	††	††	8 293	2 418 866	††	††	180	149 828	††	††	914	132 807
Portsmouth-Dover-Rochester, N.H.- Maine	††	††	1 019	182 688	††	††	117	24 088	††	††	139	16 945
Poughkeepsie, N.Y.	††	††	1 152	261 307	††	††	34	15 858	††	††	163	16 108
Providence-Warwick-Pawtucket, R.I.- Mass.	††	††	5 143	1 236 375	††	††	69	43 377	††	††	841	83 880
Provo-Orem, Utah	††	††	893	216 000	††	††	27	7 522	††	††	88	9 849
Pueblo, Colo.	††	††	648	129 414	††	††	21	7 622	††	††	87	9 300
Racine, Wis.	††	††	808	184 840	††	††	14	5 049	††	††	140	14 091
Raleigh-Durham, N.C.	††	††	3 309	934 616	††	††	64	75 075	††	††	413	65 568
Reading, Pa.	††	††	1 382	525 824	††	††	35	11 667	††	††	223	28 722
Redding, Calif.	††	††	852	179 365	††	††	49	19 449	††	††	72	8 500
Reno, Nev.	††	††	1 978	1 382 904	††	††	178	628 597	††	††	181	41 682
Richland-Kennewick-Pasco, Wash.	††	††	794	590 732	††	††	31	15 599	††	††	113	12 063
Richmond, Va.	††	††	3 830	1 203 592	††	††	85	77 094	††	††	532	86 454
Riverside-San Bernardino-Ontario, Calif.	††	††	7 782	2 154 856	††	††	368	188 101	††	††	960	121 770
Roanoke, Va.	††	††	1 270	346 293	††	††	49	34 248	††	††	190	28 930
Rochester, Minn.	††	††	393	125 314	††	††	45	37 829	††	††	63	13 092
Rochester, N.Y.	††	††	4 408	1 293 197	††	††	82	53 753	††	††	631	100 296
Rockford, Ill.	††	††	1 392	397 136	††	††	32	17 533	††	††	193	41 598
Rock Hill, S.C.	††	††	424	76 961	††	††	12	8 663	††	††	66	6 124
Sacramento, Calif.	††	††	6 871	1 960 185	††	††	154	87 341	††	††	757	117 187
Saginaw, Mich.	††	††	1 011	254 824	††	††	19	12 147	††	††	163	22 577
St. Cloud, Minn.	††	††	651	143 822	††	††	36	9 225	††	††	97	12 028
St. Joseph, Mo.	††	††	506	104 344	††	††	15	8 095	††	††	91	9 799
St. Louis, Mo.-Ill.	††	††	12 740	4 721 509	††	††	223	230 617	††	††	1 972	276 546
Salem, Oreg.	††	††	1 455	273 289	††	††	24	5 522	††	††	185	18 852
Salinas-Seaside-Monterey, Calif.	††	††	1 768	543 861	††	††	181	145 246	††	††	190	28 224
Salisbury-Concord, N.C.	††	††	702	131 828	††	††	11	5 320	††	††	141	14 089
Salt Lake City-Ogden, Utah	††	††	5 611	1 694 191	††	††	125	125 938	††	††	519	84 137
San Angelo, Tex.	††	††	542	163 165	††	††	13	9 313	††	††	82	10 350
San Antonio, Tex.	††	††	6 286	1 919 289	††	††	139	172 404	††	††	899	143 528
San Diego, Calif.	††	††	12 884	4 357 763	††	††	402	410 325	††	††	1 288	217 800
San Francisco-Oakland, Calif.	††	††	26 302	11 010 749	††	††	551	768 693	††	††	2 759	443 850
San Jose, Calif.	††	††	9 774	4 131 601	††	††	165	150 310	††	††	945	149 447
Santa Barbara-Santa Maria-Lompoc, Calif.	††	††	2 351	728 872	††	††	111	70 460	††	††	232	35 682
Santa Cruz, Calif.	††	††	1 315	271 090	††	††	60	19 212	††	††	142	17 923
Santa Rosa, Calif.	††	††	2 196	437 968	††	††	77	29 545	††	††	242	33 383
Sarasota, Fla.	††	††	1 912	493 763	††	††	90	47 954	††	††	265	29 246
Savannah, Ga.	††	††	1 267	348 477	††	††	58	47 502	††	††	170	24 662
Seattle-Everett, Wash.	††	††	12 058	4 032 875	††	††	231	231 138	††	††	1 464	209 282
Sharon, Pa.	††	††	544	97 984	††	††	22	10 709	††	††	103	11 718
Sheboygan, Wis.	††	††	399	112 447	††	††	14	6 424	††	††	65	7 637
Sherman-Denison, Tex.	††	††	501	106 902	††	††	11	5 063	††	††	73	8 691
Shreveport, La.	††	††	2 146	678 370	††	††	46	30 804	††	††	285	43 842
Sioux City, Iowa-Nebr.	††	††	679	170 125	††	††	26	9 579	††	††	110	13 703
Sioux Falls, S. Dak.	††	††	734	216 131	††	††	30	16 930	††	††	110	15 406
South Bend, Ind.	††	††	1 559	436 621	††	††	23	21 204	††	††	241	32 468
Spokane, Wash.	††	††	2 222	565 715	††	††	57	36 057	††	††	275	35 630
Springfield, Ill.	††	††	1 061	324 652	††	††	27	25 750	††	††	142	25 520
Springfield, Mo.	††	††	1 282	339 572	††	††	36	21 418	††	††	204	25 839
Springfield, Ohio	††	††	724	146 895	††	††	13	6 281	††	††	148	24 769
Springfield-Chicopee-Holyoke, Mass.-Conn.	††	††	2 629	665 870	††	††	53	29 767	††	††	427	58 524
Stamford, Conn.	††	††	2 138	1 030 945	††	††	15	25 214	††	††	213	35 927

Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—**
Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Business services (SIC 73)				Automotive repair, services, and garages (SIC 75)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.								
Northeast Pennsylvania	††	††	338	93 544	††	††	293	50 862
Norwalk, Conn.	††	††	500	288 194	††	††	73	17 799
Ocala, Fla.	††	††	101	16 272	††	††	68	10 328
Odessa, Tex.	††	††	202	132 654	††	††	92	28 723
Oklahoma City, Okla.	††	††	1 108	491 644	††	††	480	149 115
Olympia, Wash.	††	††	95	18 108	††	††	57	13 390
Omaha, Nebr.-Iowa	††	††	647	332 033	††	††	381	112 731
Orlando, Fla.	††	††	983	476 537	††	††	440	195 104
Owensboro, Ky.	††	††	53	41 321	††	††	51	7 765
Oxnard-Simi Valley-Ventura, Calif.	††	††	578	272 154	††	††	248	55 938
Panama City, Fla.	††	††	89	18 819	††	††	58	8 727
Parkersburg-Marietta, W. Va.-Ohio ..	††	††	106	44 732	††	††	69	13 730
Pascagoula-Moss Point, Miss.	††	††	57	34 544	††	††	36	6 093
Paterson-Clifton-Passaic, N.J.	††	††	471	299 494	††	††	273	49 536
Pensacola, Fla.	††	††	234	81 298	††	††	159	37 044
Peoria, Ill.	††	††	248	92 497	††	††	168	43 682
Petersburg-Colonial Heights- Hopewell, Va.	††	††	51	16 526	††	††	56	9 722
Philadelphia, Pa.-N.J.	††	††	4 945	2 956 597	††	††	2 596	726 084
Phoenix, Ariz.	††	††	2 307	907 132	††	††	891	261 238
Pine Bluff, Ark.	††	††	53	10 119	††	††	47	7 570
Pittsburgh, Pa.	††	††	1 684	1 208 524	††	††	1 114	261 814
Pittsfield, Mass.	††	††	59	17 284	††	††	42	6 278
Portland, Maine	††	††	228	66 065	††	††	128	46 069
Portland, Oreg.-Wash.	††	††	1 459	514 826	††	††	728	215 505
Portsmouth-Dover-Rochester, N.H.- Maine	††	††	127	26 630	††	††	87	17 536
Poughkeepsie, N.Y.	††	††	154	40 096	††	††	113	28 342
Providence-Warwick-Pawtucket, R.I.- Mass.	††	††	795	257 930	††	††	534	120 687
Provo-Orem, Utah	††	††	133	42 615	††	††	61	13 508
Pueblo, Colo.	††	††	74	12 949	††	††	67	10 430
Racine, Wis.	††	††	112	35 830	††	††	65	18 754
Raleigh-Durham, N.C.	††	††	713	276 354	††	††	273	67 631
Reading, Pa.	††	††	187	76 022	††	††	170	52 813
Redding, Calif.	††	††	98	14 947	††	††	89	13 303
Reno, Nev.	††	††	345	114 109	††	††	183	53 591
Richland-Kennewick-Pasco, Wash.	††	††	127	383 441	††	††	76	16 364
Richmond, Va.	††	††	734	296 364	††	††	368	111 187
Riverside-San Bernardino-Ontario, Calif.	††	††	1 092	327 677	††	††	867	197 827
Roanoke, Va.	††	††	209	(D)	††	††	172	28 982
Rochester, Minn.	††	††	64	16 133	††	††	31	(D)
Rochester, N.Y.	††	††	675	355 397	††	††	386	103 104
Rockford, Ill.	††	††	234	86 274	††	††	149	35 090
Rock Hill, S.C.	††	††	62	13 292	††	††	48	6 382
Sacramento, Calif.	††	††	1 166	446 363	††	††	629	176 617
Saginaw, Mich.	††	††	126	36 199	††	††	100	25 573
St. Cloud, Minn.	††	††	71	15 853	††	††	61	(D)
St. Joseph, Mo.	††	††	68	13 456	††	††	58	13 365
St. Louis, Mo.-Ill.	††	††	2 259	1 531 702	††	††	1 259	396 195
Salem, Oreg.	††	††	202	38 548	††	††	119	21 734
Salinas-Seaside-Monterey, Calif.	††	††	257	99 584	††	††	149	39 776
Salisbury-Concord, N.C.	††	††	73	8 992	††	††	81	15 055
Salt Lake City-Ogden, Utah	††	††	1 006	341 404	††	††	559	190 926
San Angelo, Tex.	††	††	92	34 875	††	††	54	11 846
San Antonio, Tex.	††	††	974	410 156	††	††	706	190 091
San Diego, Calif.	††	††	2 319	1 151 935	††	††	1 183	298 840
San Francisco-Oakland, Calif.	††	††	5 382	3 165 673	††	††	2 122	848 967
San Jose, Calif.	††	††	2 341	1 688 300	††	††	749	243 993
Santa Barbara-Santa Maria-Lompoc, Calif.	††	††	457	220 380	††	††	212	49 026
Santa Cruz, Calif.	††	††	206	40 830	††	††	117	22 549
Santa Rosa, Calif.	††	††	264	57 354	††	††	188	40 325
Sarasota, Fla.	††	††	350	99 916	††	††	139	31 263
Savannah, Ga.	††	††	214	52 364	††	††	106	30 770
Seattle-Everett, Wash.	††	††	2 285	939 977	††	††	944	289 841
Sharon, Pa.	††	††	38	4 366	††	††	59	8 339
Sheboygan, Wis.	††	††	45	11 593	††	††	47	13 749
Sherman-Denison, Tex.	††	††	49	8 569	††	††	45	5 495
Shreveport, La.	††	††	347	119 668	††	††	253	60 770
Sioux City, Iowa-Nebr.	††	††	93	21 998	††	††	63	19 603
Sioux Falls, S. Dak.	††	††	136	40 355	††	††	78	16 410
South Bend, Ind.	††	††	254	80 683	††	††	155	45 516
Spokane, Wash.	††	††	335	81 658	††	††	205	56 037
Springfield, Ill.	††	††	157	55 831	††	††	113	19 314
Springfield, Mo.	††	††	200	57 050	††	††	146	51 175
Springfield, Ohio	††	††	65	17 171	††	††	83	11 291
Springfield-Chicopee-Holyoke, Mass.-Conn.	††	††	338	108 124	††	††	316	64 708
Stamford, Conn.	††	††	763	453 003	††	††	98	34 677

Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—**
Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D.]

Geographic area	Miscellaneous repair services (SIC 76)				Amusement and recreation services, including motion pictures (SIC 78, 79)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.								
Northeast Pennsylvania	††	††	98	23 063	††	††	173	46 015
Norwalk, Conn.	††	††	38	7 067	††	††	88	26 941
Ocala, Fla.	††	††	30	5 476	††	††	43	29 399
Odessa, Tex.	††	††	118	73 446	††	††	29	12 808
Oklahoma City, Okla.	††	††	252	110 326	††	††	204	69 602
Olympia, Wash.	††	††	23	2 663	††	††	30	7 627
Omaha, Nebr.-Iowa	††	††	185	40 441	††	††	188	66 740
Orlando, Fla.	††	††	232	60 344	††	††	248	494 624
Owensboro, Ky.	††	††	19	3 650	††	††	18	9 978
Oxnard-Simi Valley-Ventura, Calif.	††	††	133	28 061	††	††	126	44 517
Panama City, Fla.	††	††	37	4 181	††	††	54	16 443
Parkersburg-Marietta, W. Va.-Ohio ..	††	††	36	7 853	††	††	43	8 646
Pascagoula-Moss Point, Miss.	††	††	22	4 568	††	††	18	3 544
Paterson-Clifton-Passaic, N.J.	††	††	121	29 340	††	††	100	27 684
Pensacola, Fla.	††	††	89	13 206	††	††	73	21 086
Peoria, Ill.	††	††	50	10 688	††	††	92	22 016
Petersburg-Colonial Heights- Hopewell, Va.	††	††	27	2 654	††	††	29	4 266
Philadelphia, Pa.-N.J.	††	††	1 021	283 605	††	††	1 055	508 668
Phoenix, Ariz.	††	††	437	123 883	††	††	397	169 985
Pine Bluff, Ark.	††	††	14	1 776	††	††	17	2 607
Pittsburgh, Pa.	††	††	406	130 813	††	††	583	192 945
Pittsfield, Mass.	††	††	16	2 304	††	††	28	3 597
Portland, Maine	††	††	48	14 549	††	††	77	14 746
Portland, Oreg.-Wash.	††	††	324	84 745	††	††	368	111 703
Portsmouth-Dover-Rochester, N.H.- Maine	††	††	27	3 134	††	††	61	11 007
Poughkeepsie, N.Y.	††	††	38	5 133	††	††	61	11 651
Providence-Warwick-Pawtucket, R.I.- Mass.	††	††	238	52 927	††	††	227	76 055
Provo-Orem, Utah	††	††	38	4 016	††	††	63	31 491
Pueblo, Colo.	††	††	33	4 837	††	††	36	10 265
Racine, Wis.	††	††	43	6 727	††	††	45	10 470
Raleigh-Durham, N.C.	††	††	144	24 545	††	††	170	30 226
Reading, Pa.	††	††	65	10 737	††	††	104	23 819
Redding, Calif.	††	††	34	5 392	††	††	37	15 914
Reno, Nev.	††	††	85	14 444	††	††	110	263 233
Richland-Kennewick-Pasco, Wash.	††	††	32	5 580	††	††	36	10 931
Richmond, Va.	††	††	166	48 833	††	††	159	65 868
Riverside-San Bernardino-Ontario, Calif.	††	††	326	65 536	††	††	343	175 303
Roanoke, Va.	††	††	66	15 175	††	††	58	15 852
Rochester, Minn.	††	††	18	2 423	††	††	23	6 849
Rochester, N.Y.	††	††	178	33 731	††	††	262	78 732
Rockford, Ill.	††	††	72	12 932	††	††	62	16 936
Rock Hill, S.C.	††	††	21	5 218	††	††	21	3 898
Sacramento, Calif.	††	††	277	69 159	††	††	251	95 937
Saginaw, Mich.	††	††	38	6 355	††	††	44	17 353
St. Cloud, Minn.	††	††	27	3 980	††	††	60	9 489
St. Joseph, Mo.	††	††	21	3 033	††	††	24	5 360
St. Louis, Mo.-Ill.	††	††	561	197 287	††	††	637	255 718
Salem, Oreg.	††	††	51	10 978	††	††	66	13 719
Salinas-Seaside-Monterey, Calif.	††	††	61	10 525	††	††	64	22 538
Salisbury-Concord, N.C.	††	††	43	7 828	††	††	39	12 163
Salt Lake City-Ogden, Utah	††	††	199	59 953	††	††	279	126 317
San Angelo, Tex.	††	††	45	14 612	††	††	25	8 422
San Antonio, Tex.	††	††	289	70 968	††	††	260	96 414
San Diego, Calif.	††	††	492	135 476	††	††	503	268 274
San Francisco-Oakland, Calif.	††	††	853	248 366	††	††	1 011	627 873
San Jose, Calif.	††	††	291	84 337	††	††	289	180 357
Santa Barbara-Santa Maria-Lompoc, Calif.	††	††	88	21 894	††	††	99	26 173
Santa Cruz, Calif.	††	††	38	5 348	††	††	69	30 766
Santa Rosa, Calif.	††	††	79	9 452	††	††	89	27 102
Sarasota, Fla.	††	††	84	15 555	††	††	113	48 663
Savannah, Ga.	††	††	71	20 912	††	††	52	15 130
Seattle-Everett, Wash.	††	††	503	157 971	††	††	496	241 005
Sharon, Pa.	††	††	13	1 180	††	††	37	5 210
Sheboygan, Wis.	††	††	18	1 937	††	††	33	7 590
Sherman-Denison, Tex.	††	††	30	7 630	††	††	20	4 424
Shreveport, La.	††	††	139	51 152	††	††	70	53 698
Sioux City, Iowa-Nebr.	††	††	33	8 388	††	††	42	7 923
Sioux Falls, S. Dak.	††	††	35	7 466	††	††	45	10 398
South Bend, Ind.	††	††	80	24 155	††	††	71	18 147
Spokane, Wash.	††	††	91	21 131	††	††	95	28 857
Springfield, Ill.	††	††	28	4 017	††	††	65	13 959
Springfield, Mo.	††	††	73	11 105	††	††	64	12 992
Springfield, Ohio	††	††	23	5 228	††	††	50	8 188
Springfield-Chilcopee-Holyoke, Mass.-Conn.	††	††	104	39 651	††	††	134	46 335
Stamford, Conn.	††	††	66	10 482	††	††	110	29 291

Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—
Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSCA's and SMSA's, see appendix D]

Geographic area	Health services, except hospitals (SIC 80, ex. 806)				Legal services (SIC 81)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.								
Northeast Pennsylvania	††	††	820	205 264	††	††	244	37 519
Norwalk, Conn.	††	††	266	70 277	††	††	111	24 930
Ocala, Fla.	††	††	187	45 651	††	††	67	12 555
Odessa, Tex.	††	††	156	47 670	††	††	54	14 685
Oklahoma City, Okla.	††	††	1 566	467 846	††	††	650	195 411
Olympia, Wash.	††	††	229	59 041	††	††	46	7 097
Omaha, Nebr.-Iowa	††	††	789	263 018	††	††	272	68 988
Orlando, Fla.	††	††	1 228	363 113	††	††	497	130 879
Owensboro, Ky.	††	††	154	40 199	††	††	38	8 638
Oxnard-Simi Valley-Ventura, Calif. ...	††	††	1 050	271 451	††	††	218	47 809
Panama City, Fla.	††	††	143	39 113	††	††	35	7 464
Parkersburg-Marionetta, W. Va.-Ohio ..	††	††	202	66 058	††	††	66	8 566
Pascagoula-Moss Point, Miss.	††	††	122	33 776	††	††	54	11 519
Paterson-Clifton-Passaic, N.J.	††	††	696	160 774	††	††	296	49 196
Pensacola, Fla.	††	††	370	126 880	††	††	94	27 929
Peoria, Ill.	††	††	498	158 460	††	††	168	43 001
Petersburg-Colonial Heights- Hopewell, Va.	††	††	167	48 133	††	††	42	5 532
Philadelphia, Pa.-N.J.	††	††	7 418	1 982 853	††	††	2 197	941 858
Phoenix, Ariz.	††	††	3 120	896 085	††	††	904	304 837
Pine Bluff, Ark.	††	††	141	37 430	††	††	33	5 149
Pittsburgh, Pa.	††	††	3 240	846 093	††	††	862	292 143
Pittsfield, Mass.	††	††	142	37 616	††	††	56	7 786
Portland, Maine	††	††	394	97 369	††	††	125	39 603
Portland, Oreg.-Wash.	††	††	2 515	682 034	††	††	749	225 497
Portsmouth-Dover-Rochester, N.H.- Maine	††	††	275	54 597	††	††	78	14 570
Poughkeepsie, N.Y.	††	††	360	97 977	††	††	113	19 884
Providence-Warwick-Pawtucket, R.I.- Mass.	††	††	1 506	384 926	††	††	435	100 868
Provo-Orem, Utah	††	††	338	71 680	††	††	45	7 599
Pueblo, Colo.	††	††	218	59 891	††	††	60	(D)
Racine, Wis.	††	††	242	71 979	††	††	82	12 914
Raleigh-Durham, N.C.	††	††	768	201 904	††	††	270	60 058
Reading, Pa.	††	††	398	(D)	††	††	84	18 467
Redding, Calif.	††	††	294	68 554	††	††	69	13 462
Reno, Nev.	††	††	473	148 547	††	††	195	48 471
Richland-Kennewick-Pasco, Wash.	††	††	248	61 552	††	††	50	10 018
Richmond, Va.	††	††	984	278 624	††	††	346	122 108
Riverside-San Bernardino-Ontario, Calif.	††	††	2 488	767 083	††	††	510	106 280
Roanoke, Va.	††	††	308	106 546	††	††	96	20 373
Rochester, Minn.	††	††	68	21 539	††	††	32	8 450
Rochester, N.Y.	††	††	1 261	307 232	††	††	496	112 740
Rockford, Ill.	††	††	372	125 876	††	††	130	26 094
Rock Hill, S.C.	††	††	103	23 512	††	††	38	5 127
Sacramento, Calif.	††	††	2 012	595 697	††	††	726	165 626
Saginaw, Mich.	††	††	341	95 307	††	††	91	20 097
St. Cloud, Minn.	††	††	181	58 552	††	††	47	10 205
St. Joseph, Mo.	††	††	140	38 892	††	††	43	5 209
St. Louis, Mo.-Ill.	††	††	3 597	991 145	††	††	963	307 640
Salem, Oreg.	††	††	493	111 953	††	††	136	22 370
Salinas-Seaside-Monterey, Calif.	††	††	512	124 023	††	††	147	27 516
Salisbury-Concord, N.C.	††	††	191	55 812	††	††	50	5 884
Salt Lake City-Ogden, Utah	††	††	1 784	381 345	††	††	437	134 098
San Angelo, Tex.	††	††	126	47 204	††	††	40	11 827
San Antonio, Tex.	††	††	1 819	491 472	††	††	521	132 069
San Diego, Calif.	††	††	3 947	1 040 868	††	††	1 157	266 213
San Francisco-Oakland, Calif.	††	††	7 498	2 121 129	††	††	2 809	1 105 006
San Jose, Calif.	††	††	2 760	830 300	††	††	835	234 982
Santa Barbara-Santa Maria-Lompoc, Calif.	††	††	684	185 373	††	††	173	44 444
Santa Cruz, Calif.	††	††	422	96 028	††	††	79	14 492
Santa Rosa, Calif.	††	††	753	163 926	††	††	189	26 656
Sarasota, Fla.	††	††	524	142 785	††	††	149	41 844
Savannah, Ga.	††	††	320	(D)	††	††	131	24 263
Seattle-Everett, Wash.	††	††	3 482	919 192	††	††	1 032	377 987
Sharon, Pa.	††	††	203	(D)	††	††	30	5 124
Sheboygan, Wis.	††	††	110	37 672	††	††	31	4 378
Sherman-Denison, Tex.	††	††	179	54 251	††	††	39	6 253
Shreveport, La.	††	††	565	201 555	††	††	175	45 183
Sioux City, Iowa-Nebr.	††	††	188	62 914	††	††	61	14 562
Sioux Falls, S. Dak.	††	††	156	78 705	††	††	64	11 683
South Bend, Ind.	††	††	447	145 113	††	††	143	24 558
Spokane, Wash.	††	††	689	201 879	††	††	191	41 477
Springfield, Ill.	††	††	284	113 462	††	††	102	22 930
Springfield, Mo.	††	††	339	115 256	††	††	91	19 009
Springfield, Ohio	††	††	231	58 690	††	††	53	8 248
Springfield-Chicopee-Holyoke, Mass.-Conn.	††	††	778	216 303	††	††	246	43 103
Stamford, Conn.	††	††	452	114 938	††	††	189	70 500

Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—

Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Selected educational services (SIC 823, 4, 9)				Engineering, architectural, and surveying services (SIC 891)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.								
Northeast Pennsylvania	††	††	16	17 261	††	††	88	28 775
Norwalk, Conn.	††	††	16	3 350	††	††	47	10 433
Ocala, Fla.	††	††	1	(D)	††	††	24	4 213
Odessa, Tex.	††	††	3	(D)	††	††	22	8 211
Oklahoma City, Okla.	††	††	41	14 941	††	††	296	124 021
Olympia, Wash.	††	††	4	(D)	††	††	26	5 297
Omaha, Nebr.-Iowa	††	††	24	5 490	††	††	110	153 139
Orlando, Fla.	††	††	31	15 488	††	††	222	126 122
Owensboro, Ky.	††	††	2	(D)	††	††	12	2 932
Oxnard-Simi Valley-Ventura, Calif.	††	††	28	5 349	††	††	140	59 140
Panama City, Fla.	††	††	1	(D)	††	††	24	6 280
Parkersburg-Marietta, W. Va.-Ohio	††	††	1	(D)	††	††	17	4 241
Pascagoula-Moss Point, Miss.	††	††	-	-	††	††	16	6 693
Paterson-Clifton-Passaic, N.J.	††	††	21	9 884	††	††	75	42 791
Pensacola, Fla.	††	††	7	555	††	††	57	14 696
Peoria, Ill.	††	††	8	399	††	††	51	16 525
Petersburg-Colonial Heights-Hopewell, Va.	††	††	-	-	††	††	7	1 112
Philadelphia, Pa.-N.J.	††	††	172	60 836	††	††	827	1 033 738
Phoenix, Ariz.	††	††	94	50 797	††	††	506	224 101
Pine Bluff, Ark.	††	††	2	(D)	††	††	6	734
Pittsburgh, Pa.	††	††	64	36 764	††	††	440	1 452 556
Pittsfield, Mass.	††	††	5	(D)	††	††	18	6 407
Portland, Maine	††	††	4	176	††	††	44	21 816
Portland, Oreg.-Wash.	††	††	65	17 009	††	††	340	152 332
Portsmouth-Dover-Rochester, N.H.-Maine	††	††	3	82	††	††	36	7 449
Poughkeepsie, N.Y.	††	††	7	1 203	††	††	36	12 820
Providence-Warwick-Pawtucket, R.I.-Mass.	††	††	38	11 051	††	††	151	45 555
Provo-Orem, Utah	††	††	8	(D)	††	††	34	16 848
Pueblo, Colo.	††	††	4	(D)	††	††	13	2 587
Racine, Wis.	††	††	3	239	††	††	21	3 626
Raleigh-Durham, N.C.	††	††	18	3 503	††	††	201	71 615
Reading, Pa.	††	††	4	731	††	††	37	(D)
Redding, Calif.	††	††	3	168	††	††	39	11 857
Reno, Nev.	††	††	8	6 923	††	††	88	30 199
Richland-Kennewick-Pasco, Wash.	††	††	4	486	††	††	43	70 244
Richmond, Va.	††	††	25	3 126	††	††	139	51 088
Riverside-San Bernardino-Ontario, Calif.	††	††	43	10 925	††	††	245	111 784
Roanoke, Va.	††	††	7	(D)	††	††	39	19 880
Rochester, Minn.	††	††	3	(D)	††	††	14	5 856
Rochester, N.Y.	††	††	25	5 053	††	††	127	58 387
Rockford, Ill.	††	††	7	690	††	††	60	18 241
Rock Hill, S.C.	††	††	1	(D)	††	††	11	1 211
Sacramento, Calif.	††	††	39	9 709	††	††	283	91 190
Saginaw, Mich.	††	††	5	421	††	††	19	5 381
St. Cloud, Minn.	††	††	2	(D)	††	††	14	2 929
St. Joseph, Mo.	††	††	2	(D)	††	††	9	(D)
St. Louis, Mo.-Ill.	††	††	81	26 310	††	††	407	305 626
Salem, Oreg.	††	††	13	2 379	††	††	27	6 846
Salinas-Seaside-Monterey, Calif.	††	††	6	588	††	††	74	21 984
Salisbury-Concord, N.C.	††	††	3	402	††	††	16	1 061
Salt Lake City-Ogden, Utah	††	††	36	6 108	††	††	277	139 413
San Angelo, Tex.	††	††	3	(D)	††	††	15	5 149
San Antonio, Tex.	††	††	41	8 109	††	††	217	100 934
San Diego, Calif.	††	††	100	29 915	††	††	630	354 538
San Francisco-Oakland, Calif.	††	††	233	80 337	††	††	1 222	1 097 018
San Jose, Calif.	††	††	99	22 483	††	††	519	382 039
Santa Barbara-Santa Maria-Lompoc, Calif.	††	††	23	3 569	††	††	104	41 800
Santa Cruz, Calif.	††	††	11	2 242	††	††	52	7 471
Santa Rosa, Calif.	††	††	13	2 376	††	††	93	21 283
Sarasota, Fla.	††	††	8	2 005	††	††	68	19 715
Savannah, Ga.	††	††	3	(D)	††	††	52	16 386
Seattle-Everett, Wash.	††	††	95	34 218	††	††	680	435 300
Sharon, Pa.	††	††	1	(D)	††	††	12	3 079
Sheboygan, Wis.	††	††	1	(D)	††	††	15	16 435
Sherman-Denison, Tex.	††	††	1	(D)	††	††	12	1 688
Shreveport, La.	††	††	11	2 600	††	††	79	31 298
Sioux City, Iowa-Nebr.	††	††	-	-	††	††	12	4 162
Sioux Falls, S. Dak.	††	††	9	2 268	††	††	22	6 275
South Bend, Ind.	††	††	5	504	††	††	50	16 571
Spokane, Wash.	††	††	21	5 590	††	††	91	29 590
Springfield, Ill.	††	††	9	8 695	††	††	44	17 699
Springfield, Mo.	††	††	6	2 122	††	††	34	9 115
Springfield, Ohio	††	††	7	350	††	††	11	1 211
Springfield-Chicopee-Holyoke, Mass.-Conn.	††	††	19	2 461	††	††	63	28 821
Stamford, Conn.	††	††	19	11 396	††	††	107	167 935

Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—
Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Accounting, auditing, and bookkeeping services (SIC 893)				Social and other services (SIC 83, 892, 9)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.								
Northeast Pennsylvania	††	††	113	19 264	††	††	65	16 306
Norwalk, Conn.	††	††	36	5 243	††	††	32	5 772
Ocala, Fla.	††	††	21	3 784	††	††	20	(D)
Odessa, Tex.	††	††	42	(D)	††	††	25	2 119
Oklahoma City, Okla.	††	††	269	84 302	††	††	222	27 626
Olympia, Wash.	††	††	32	4 865	††	††	24	(D)
Omaha, Nebr.-Iowa	††	††	129	59 389	††	††	80	7 978
Orlando, Fla.	††	††	222	50 732	††	††	162	20 993
Owensboro, Ky.	††	††	19	3 186	††	††	17	2 645
Oxnard-Simi Valley-Ventura, Calif.	††	††	140	17 977	††	††	84	16 615
Panama City, Fla.	††	††	21	3 060	††	††	27	(D)
Parkersburg-Marietta, W. Va.-Ohio ..	††	††	27	5 438	††	††	16	(D)
Pascagoula-Moss Point, Miss.	††	††	14	1 745	††	††	23	(D)
Paterson-Clifton-Passaic, N.J.	††	††	116	29 124	††	††	25	5 236
Pensacola, Fla.	††	††	58	9 301	††	††	45	3 202
Peoria, Ill.	††	††	62	21 664	††	††	48	3 367
Petersburg-Colonial Heights- Hopewell, Va.	††	††	16	2 413	††	††	9	571
Philadelphia, Pa.-N.J.	††	††	877	336 643	††	††	522	115 310
Phoenix, Ariz.	††	††	509	123 932	††	††	275	40 483
Pine Bluff, Ark.	††	††	16	3 594	††	††	9	474
Pittsburgh, Pa.	††	††	365	135 187	††	††	197	32 020
Pittsfield, Mass.	††	††	14	(D)	††	††	23	2 331
Portland, Maine	††	††	56	17 894	††	††	44	2 808
Portland, Oreg.-Wash.	††	††	395	101 439	††	††	256	31 141
Portsmouth-Dover-Rochester, N.H.- Maine	††	††	39	4 889	††	††	30	1 761
Poughkeepsie, N.Y.	††	††	29	5 044	††	††	44	7 191
Providence-Warwick-Pawtucket, R.I.- Mass.	††	††	208	47 165	††	††	101	11 954
Provo-Orem, Utah	††	††	27	5 105	††	††	31	(D)
Pueblo, Colo.	††	††	30	3 587	††	††	5	535
Racine, Wis.	††	††	30	4 257	††	††	11	904
Raleigh-Durham, N.C.	††	††	133	35 572	††	††	142	22 565
Reading, Pa.	††	††	45	12 368	††	††	30	1 584
Redding, Calif.	††	††	45	6 372	††	††	23	1 447
Reno, Nev.	††	††	85	23 951	††	††	47	9 157
Richland-Kennewick-Pasco, Wash.	††	††	25	3 984	††	††	9	470
Richmond, Va.	††	††	161	45 136	††	††	131	17 710
Riverside-San Bernardino-Ontario, Calif.	††	††	319	55 691	††	††	221	26 879
Roanoke, Va.	††	††	43	12 183	††	††	33	3 776
Rochester, Minn.	††	††	19	5 091	††	††	13	2 004
Rochester, N.Y.	††	††	167	62 301	††	††	118	22 471
Rockford, Ill.	††	††	57	13 059	††	††	24	2 813
Rock Hill, S.C.	††	††	18	2 141	††	††	23	(D)
Sacramento, Calif.	††	††	326	70 926	††	††	251	34 433
Saginaw, Mich.	††	††	39	11 960	††	††	26	1 454
St. Cloud, Minn.	††	††	29	5 839	††	††	26	2 109
St. Joseph, Mo.	††	††	24	3 814	††	††	11	927
St. Louis, Mo.-Ill.	††	††	498	166 487	††	††	283	36 236
Salem, Oreg.	††	††	69	13 429	††	††	70	6 959
Salinas-Seaside-Monterey, Calif.	††	††	78	17 086	††	††	49	6 771
Salisbury-Concord, N.C.	††	††	23	2 351	††	††	31	2 871
Salt Lake City-Ogden, Utah	††	††	247	71 641	††	††	143	32 911
San Angelo, Tex.	††	††	28	(D)	††	††	19	2 026
San Antonio, Tex.	††	††	241	80 264	††	††	180	22 880
San Diego, Calif.	††	††	507	117 297	††	††	356	66 282
San Francisco-Oakland, Calif.	††	††	1 144	403 052	††	††	718	100 785
San Jose, Calif.	††	††	448	114 098	††	††	333	50 955
Santa Barbara-Santa Maria-Lompoc, Calif.	††	††	110	20 401	††	††	58	9 670
Santa Cruz, Calif.	††	††	54	6 448	††	††	65	7 781
Santa Rosa, Calif.	††	††	93	16 186	††	††	116	10 380
Sarasota, Fla.	††	††	79	11 714	††	††	43	3 103
Savannah, Ga.	††	††	54	7 403	††	††	36	(D)
Seattle-Everett, Wash.	††	††	516	154 251	††	††	330	42 713
Sharon, Pa.	††	††	19	3 201	††	††	7	(D)
Sheboygan, Wis.	††	††	15	(D)	††	††	5	(D)
Sherman-Denison, Tex.	††	††	19	(D)	††	††	23	1 595
Shreveport, La.	††	††	104	27 217	††	††	72	10 583
Sioux City, Iowa-Nebr.	††	††	37	6 687	††	††	14	606
Sioux Falls, S. Dak.	††	††	35	8 244	††	††	14	1 991
South Bend, Ind.	††	††	50	24 003	††	††	40	3 699
Spokane, Wash.	††	††	108	21 532	††	††	64	6 277
Springfield, Ill.	††	††	51	13 038	††	††	39	4 437
Springfield, Mo.	††	††	55	12 307	††	††	34	2 184
Springfield, Ohio	††	††	19	3 467	††	††	21	2 001
Springfield-Chicopee-Holyoke, Mass.-Conn.	††	††	87	21 360	††	††	64	6 713
Stamford, Conn.	††	††	62	69 058	††	††	44	8 524

Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—**
Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Total				Hotels, motels, and other lodging places (SIC 70)				Personal services (SIC 72)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.												
State College, Pa.	††	††	448	150 983	††	††	27	15 643	††	††	58	7 984
Steubenville-Weirton, Ohio-W. Va. ...	††	††	554	113 133	††	††	11	3 507	††	††	112	10 577
Stockton, Calif.	††	††	2 060	504 290	††	††	54	16 583	††	††	249	38 451
Syracuse, N.Y.	††	††	2 930	844 107	††	††	73	48 617	††	††	390	61 063
Tacoma, Wash.	††	††	2 493	603 476	††	††	64	16 580	††	††	360	50 574
Tallahassee, Fla.	††	††	1 213	302 145	††	††	44	21 852	††	††	119	17 381
Tampa-St. Petersburg, Fla.	††	††	10 711	3 330 516	††	††	437	319 698	††	††	1 380	185 928
Terre Haute, Ind.	††	††	744	156 461	††	††	22	9 788	††	††	133	19 461
Texarkana, Tex.-Texarkana, Ark.	††	††	570	145 119	††	††	28	13 175	††	††	80	10 717
Toledo, Ohio-Mich.	††	††	3 793	1 105 900	††	††	93	40 983	††	††	580	83 468
Topeka, Kans.	††	††	1 046	287 551	††	††	17	13 663	††	††	157	20 127
Trenton, N.J.	††	††	1 974	697 201	††	††	29	23 373	††	††	259	32 232
Tucson, Ariz.	††	††	3 485	958 051	††	††	103	76 758	††	††	425	64 774
Tulsa, Okla.	††	††	4 496	1 718 381	††	††	77	77 357	††	††	490	83 957
Tuscaloosa, Ala.	††	††	563	136 186	††	††	12	7 915	††	††	105	11 852
Tyler, Tex.	††	††	935	332 927	††	††	17	9 318	††	††	109	15 467
Utica-Rome, N.Y.	††	††	1 324	276 386	††	††	64	16 738	††	††	171	26 487
Vallejo-Fairfield-Napa, Calif.	††	††	1 724	387 844	††	††	65	30 767	††	††	247	25 216
Victoria, Tex.	††	††	504	144 915	††	††	12	7 603	††	††	59	8 284
Vineland-Millville-Bridgeton, N.J.	††	††	640	149 394	††	††	10	5 301	††	††	100	9 870
Visalia-Tulare-Porterville, Calif.	††	††	1 116	232 576	††	††	32	17 878	††	††	119	11 737
Waco, Tex.	††	††	958	261 577	††	††	25	13 103	††	††	151	27 671
Washington, D.C.-Md.-Va.	††	††	22 389	12 738 797	††	††	323	704 741	††	††	2 277	426 337
Waterbury, Conn.	††	††	1 214	292 746	††	††	10	14 083	††	††	201	25 587
Waterloo-Cedar Falls, Iowa	††	††	735	183 774	††	††	20	7 536	††	††	128	19 567
Wausau, Wis.	††	††	469	112 429	††	††	12	3 575	††	††	93	7 849
West Palm Beach-Boca Raton, Fla.	††	††	4 770	1 468 599	††	††	138	215 779	††	††	654	80 788
Wheeling, W. Va.-Ohio	††	††	774	179 792	††	††	22	9 269	††	††	139	17 851
Wichita, Kans.	††	††	2 560	806 598	††	††	58	38 363	††	††	355	52 637
Wichita Falls, Tex.	††	††	738	234 532	††	††	22	11 559	††	††	102	20 055
Williamsport, Pa.	††	††	475	98 486	††	††	22	7 143	††	††	75	7 144
Wilmington, Del.-N.J.-Md.	††	††	2 686	746 126	††	††	60	46 607	††	††	380	41 372
Wilmington, N.C.	††	††	799	178 006	††	††	56	18 844	††	††	98	17 446
Worcester, Mass.	††	††	1 967	493 534	††	††	27	18 468	††	††	325	38 692
Yakima, Wash.	††	††	897	201 047	††	††	30	15 952	††	††	130	15 518
York, Pa.	††	††	1 599	369 835	††	††	53	24 008	††	††	284	39 244
Youngstown-Warren, Ohio	††	††	2 487	604 300	††	††	51	15 799	††	††	369	60 756
Yuba City, Calif.	††	††	495	107 942	††	††	18	4 233	††	††	55	6 479

Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—
Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Business services (SIC 73)				Automotive repair, services, and garages (SIC 75)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.								
State College, Pa.	††	††	63	74 096	††	††	49	5 687
Steubenville-Weirton, Ohio-W. Va. ...	††	††	40	11 824	††	††	44	6 043
Stockton, Calif.	††	††	271	89 948	††	††	230	54 625
Syracuse, N.Y.	††	††	459	195 032	††	††	291	85 574
Tacoma, Wash.	††	††	304	90 128	††	††	226	49 566
Tallahassee, Fla.	††	††	235	55 341	††	††	87	26 814
Tampa-St. Petersburg, Fla.	††	††	1 796	732 825	††	††	967	294 416
Terre Haute, Ind.	††	††	98	18 391	††	††	68	13 459
Texarkana, Tex.-Texarkana, Ark.	††	††	67	15 339	††	††	71	14 841
Toledo, Ohio-Mich.	††	††	533	244 109	††	††	403	104 748
Topeka, Kans.	††	††	170	53 529	††	††	107	27 177
Trenton, N.J.	††	††	439	264 148	††	††	155	40 129
Tucson, Ariz.	††	††	577	164 864	††	††	350	94 460
Tulsa, Okla.	††	††	873	342 836	††	††	437	126 175
Tuscaloosa, Ala.	††	††	73	15 556	††	††	60	15 306
Tyler, Tex.	††	††	131	37 907	††	††	91	20 183
Utica-Rome, N.Y.	††	††	132	48 667	††	††	127	19 535
Vallejo-Fairfield-Napa, Calif.	††	††	239	55 400	††	††	171	35 411
Victoria, Tex.	††	††	78	32 145	††	††	42	13 817
Vineland-Millville-Bridgeton, N.J.	††	††	70	41 309	††	††	83	13 728
Visalia-Tulare-Porterville, Calif.	††	††	140	27 806	††	††	125	20 315
Waco, Tex.	††	††	163	57 874	††	††	100	30 960
Washington, D.C.-Md.-Va.	††	††	5 792	5 182 025	††	††	1 459	491 611
Waterbury, Conn.	††	††	176	53 594	††	††	108	26 049
Waterloo-Cedar Falls, Iowa	††	††	100	25 240	††	††	64	14 080
Wausau, Wis.	††	††	55	9 391	††	††	61	13 464
West Palm Beach-Boca Raton, Fla.	††	††	943	282 893	††	††	350	109 127
Wheeling, W. Va.-Ohio	††	††	72	16 263	††	††	81	13 116
Wichita, Kans.	††	††	443	160 730	††	††	270	75 589
Wichita Falls, Tex.	††	††	122	50 821	††	††	72	18 875
Williamsport, Pa.	††	††	43	8 788	††	††	55	12 524
Wilmington, Del.-N.J.-Md.	††	††	474	156 157	††	††	253	76 404
Wilmington, N.C.	††	††	102	(D)	††	††	77	12 591
Worcester, Mass.	††	††	297	109 354	††	††	226	53 113
Yakima, Wash.	††	††	117	19 326	††	††	90	16 197
York, Pa.	††	††	186	53 714	††	††	215	38 397
Youngstown-Warren, Ohio	††	††	274	63 662	††	††	241	81 075
Yuba City, Calif.	††	††	57	8 859	††	††	54	12 275

Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—**
Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Miscellaneous repair services (SIC 76)				Amusement and recreation services, including motion pictures (SIC 78, 79)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.								
State College, Pa.	††	††	13	2 575	††	††	38	4 204
Steubenville-Weirton, Ohio-W. Va. ...	††	††	22	4 385	††	††	47	17 395
Stockton, Calif.	††	††	91	21 265	††	††	82	24 642
Syracuse, N.Y.	††	††	119	30 876	††	††	178	36 939
Tacoma, Wash.	††	††	121	24 482	††	††	97	35 601
Tallahassee, Fla.	††	††	54	6 747	††	††	43	10 501
Tampa-St. Petersburg, Fla.	††	††	477	112 417	††	††	482	254 331
Terre Haute, Ind.	††	††	38	5 894	††	††	40	(D)
Texarkana, Tex.-Texarkana, Ark.	††	††	30	7 203	††	††	25	4 926
Toledo, Ohio-Mich.	††	††	191	40 422	††	††	215	63 766
Topeka, Kans.	††	††	48	7 667	††	††	57	11 227
Trenton, N.J.	††	††	73	17 609	††	††	66	17 178
Tucson, Ariz.	††	††	175	33 612	††	††	130	53 248
Tulsa, Okla.	††	††	178	67 096	††	††	179	77 622
Tuscaloosa, Ala.	††	††	28	3 862	††	††	13	2 172
Tyler, Tex.	††	††	32	9 881	††	††	28	10 105
Utica-Rome, N.Y.	††	††	50	10 822	††	††	99	23 409
Vallejo-Fairfield-Napa, Calif.	††	††	65	12 686	††	††	69	14 641
Victoria, Tex.	††	††	43	9 325	††	††	28	6 178
Vineland-Millville-Bridgeton, N.J.	††	††	37	13 571	††	††	27	5 089
Visalia-Tulare-Porterville, Calif.	††	††	59	9 604	††	††	51	11 791
Waco, Tex.	††	††	59	12 672	††	††	44	9 488
Washington, D.C.-Md.-Va.	††	††	663	183 644	††	††	859	468 954
Waterbury, Conn.	††	††	57	10 653	††	††	51	9 935
Waterloo-Cedar Falls, Iowa	††	††	35	5 267	††	††	43	9 646
Wausau, Wis.	††	††	27	7 282	††	††	37	6 854
West Palm Beach-Boca Raton, Fla.	††	††	207	48 325	††	††	210	99 008
Wheeling, W. Va.-Ohio	††	††	23	8 606	††	††	49	23 511
Wichita, Kans.	††	††	131	32 617	††	††	125	40 371
Wichita Falls, Tex.	††	††	47	13 602	††	††	31	8 965
Williamsport, Pa.	††	††	25	6 809	††	††	15	3 389
Wilmington, Del.-N.J.-Md.	††	††	103	40 192	††	††	123	45 029
Wilmington, N.C.	††	††	45	9 623	††	††	56	13 759
Worcester, Mass.	††	††	79	19 182	††	††	77	17 654
Yakima, Wash.	††	††	42	5 228	††	††	45	11 557
York, Pa.	††	††	53	13 319	††	††	120	31 041
Youngstown-Warren, Ohio	††	††	97	27 644	††	††	156	36 911
Yuba City, Calif.	††	††	24	4 480	††	††	22	12 322

Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—**
Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Health services, except hospitals (SIC 80, ex. 806)				Legal services (SIC 81)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.								
State College, Pa.	††	††	112	26 672	††	††	30	5 311
Steubenville-Weirton, Ohio-W. Va. ...	††	††	180	46 244	††	††	66	7 714
Stockton, Calif.	††	††	733	194 045	††	††	148	29 157
Syracuse, N.Y.	††	††	820	197 578	††	††	313	72 525
Tacoma, Wash.	††	††	837	229 998	††	††	201	50 727
Tallahassee, Fla.	††	††	290	76 166	††	††	167	44 675
Tampa-St. Petersburg, Fla.	††	††	2 989	876 259	††	††	940	237 148
Terre Haute, Ind.	††	††	230	66 825	††	††	63	9 890
Texarkana, Tex.-Texarkana, Ark.	††	††	163	55 645	††	††	48	12 039
Toledo, Ohio-Mich.	††	††	1 105	346 236	††	††	332	69 619
Topeka, Kans.	††	††	287	101 233	††	††	110	24 258
Trenton, N.J.	††	††	570	148 542	††	††	174	48 476
Tucson, Ariz.	††	††	939	278 413	††	††	345	65 914
Tulsa, Okla.	††	††	1 173	342 785	††	††	403	114 245
Tuscaloosa, Ala.	††	††	147	(D)	††	††	52	10 885
Tyler, Tex.	††	††	310	84 981	††	††	90	21 958
Utica-Rome, N.Y.	††	††	417	90 986	††	††	156	19 412
Vallejo-Fairfield-Napa, Calif.	††	††	548	167 230	††	††	113	17 744
Victoria, Tex.	††	††	161	44 204	††	††	31	7 682
Vineland-Millville-Bridgeton, N.J.	††	††	198	41 896	††	††	61	13 391
Visalia-Tulare-Porterville, Calif.	††	††	369	99 354	††	††	67	10 770
Waco, Tex.	††	††	246	73 231	††	††	64	16 676
Washington, D.C.-Md.-Va.	††	††	5 642	1 491 792	††	††	2 823	1 876 806
Waterbury, Conn.	††	††	389	116 543	††	††	101	18 654
Waterloo-Cedar Falls, Iowa	††	††	242	71 733	††	††	49	10 888
Wausau, Wis.	††	††	115	44 203	††	††	38	11 054
West Palm Beach-Boca Raton, Fla.	††	††	1 255	346 484	††	††	466	149 326
Wheeling, W. Va.-Ohio	††	††	260	68 662	††	††	71	13 293
Wichita, Kans.	††	††	681	253 650	††	††	217	58 463
Wichita Falls, Tex.	††	††	190	67 164	††	††	53	16 573
Williamsport, Pa.	††	††	168	(D)	††	††	36	6 915
Wilmington, Del.-N.J.-Md.	††	††	801	201 270	††	††	217	67 426
Wilmington, N.C.	††	††	203	52 899	††	††	67	9 012
Worcester, Mass.	††	††	588	154 130	††	††	161	36 325
Yakima, Wash.	††	††	296	76 333	††	††	60	19 844
York, Pa.	††	††	443	113 895	††	††	111	18 291
Youngstown-Warren, Ohio	††	††	903	253 865	††	††	200	30 494
Yuba City, Calif.	††	††	164	42 876	††	††	42	6 511

Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—Con.**

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Selected educational services (SIC 823, 4, 9)				Engineering, architectural, and surveying services (SIC 891)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.								
State College, Pa.	††	††	5	931	††	††	23	3 987
Staubenville-Weirton, Ohio-W. Va. ...	††	††	2	(D)	††	††	5	(D)
Stockton, Calif.	††	††	7	1 117	††	††	34	8 174
Syracuse, N.Y.	††	††	10	3 851	††	††	97	72 858
Tacoma, Wash.	††	††	19	3 301	††	††	76	25 434
Tallahassee, Fla.	††	††	11	1 423	††	††	53	21 632
Tampa-St. Petersburg, Fla.	††	††	55	17 660	††	††	410	163 143
Terre Haute, Ind.	††	††	2	(D)	††	††	8	942
Texarkana, Tex.-Texarkana, Ark.	††	††	-	-	††	††	12	3 081
Toledo, Ohio-Mich.	††	††	20	3 836	††	††	112	66 566
Topeka, Kans.	††	††	5	778	††	††	31	11 970
Trenton, N.J.	††	††	21	31 411	††	††	75	56 464
Tucson, Ariz.	††	††	24	9 209	††	††	169	69 712
Tulsa, Okla.	††	††	30	20 526	††	††	235	360 965
Tuscaloosa, Ala.	††	††	2	(D)	††	††	16	8 299
Tyler, Tex.	††	††	1	(D)	††	††	62	111 697
Utica-Rome, N.Y.	††	††	6	1 169	††	††	21	8 672
Vallejo-Fairfield-Napa, Calif.	††	††	5	833	††	††	50	12 413
Victoria, Tex.	††	††	1	(D)	††	††	21	9 475
Vineland-Millville-Bridgeton, N.J.	††	††	1	(D)	††	††	13	(D)
Visalia-Tulare-Porterville, Calif.	††	††	8	1 240	††	††	28	6 565
Waco, Tex.	††	††	4	721	††	††	22	4 788
Washington, D.C.-Md.-Va.	††	††	159	90 817	††	††	1 072	1 444 867
Waterbury, Conn.	††	††	5	276	††	††	42	6 982
Waterloo-Cedar Falls, Iowa	††	††	1	(D)	††	††	15	13 090
Wausau, Wis.	††	††	1	(D)	††	††	8	1 798
West Palm Beach-Boca Raton, Fla.	††	††	16	3 132	††	††	187	79 931
Wheeling, W. Va.-Ohio	††	††	3	(D)	††	††	18	2 863
Wichita, Kans.	††	††	15	7 593	††	††	97	44 402
Wichita Falls, Tex.	††	††	3	(D)	††	††	23	10 790
Williamsport, Pa.	††	††	4	(D)	††	††	6	945
Wilmington, Del.-N.J.-Md.	††	††	14	(D)	††	††	96	26 288
Wilmington, N.C.	††	††	4	(D)	††	††	36	8 877
Worcester, Mass.	††	††	10	1 157	††	††	57	15 090
Yakima, Wash.	††	††	5	(D)	††	††	29	12 267
York, Pa.	††	††	7	1 707	††	††	46	20 458
Youngstown-Warren, Ohio	††	††	18	3 504	††	††	58	12 547
Yuba City, Calif.	††	††	1	(D)	††	††	15	4 095

Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—**
Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Accounting, auditing, and bookkeeping services (SIC 893)				Social and other services (SIC 83, 892, 9)			
	All establishments		Establishments with payroll		All establishments		Establishments with payroll	
	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.								
State College, Pa.	††	††	17	2 813	††	††	13	1 080
Steubenville-Weirton, Ohio-W. Va.	††	††	19	3 398	††	††	6	1 500
Stockton, Calif.	††	††	88	18 294	††	††	73	7 989
Syracuse, N.Y.	††	††	114	31 467	††	††	66	7 727
Tacoma, Wash.	††	††	106	15 678	††	††	82	11 407
Tallahassee, Fla.	††	††	56	14 797	††	††	54	4 816
Tampa-St. Petersburg, Fla.	††	††	432	102 678	††	††	346	34 013
Terre Haute, Ind.	††	††	24	3 606	††	††	18	1 489
Texarkana, Tex.-Texarkana, Ark.	††	††	25	6 910	††	††	21	1 243
Toledo, Ohio-Mich.	††	††	126	34 361	††	††	81	7 786
Topeka, Kans.	††	††	35	14 334	††	††	22	1 588
Trenton, N.J.	††	††	72	14 410	††	††	41	3 229
Tucson, Ariz.	††	††	137	27 534	††	††	111	19 553
Tulsa, Okla.	††	††	234	82 888	††	††	187	21 929
Tuscaloosa, Ala.	††	††	29	5 540	††	††	26	1 861
Tyler, Tex.	††	††	42	(D)	††	††	22	2 218
Utica-Rome, N.Y.	††	††	46	5 894	††	††	35	4 595
Vallejo-Fairfield-Napa, Calif.	††	††	86	8 758	††	††	66	6 745
Victoria, Tex.	††	††	16	(D)	††	††	12	820
Vineland-Millville-Bridgeton, N.J.	††	††	25	3 150	††	††	15	503
Visalia-Tulare-Porterville, Calif.	††	††	80	12 852	††	††	38	2 664
Waco, Tex.	††	††	40	9 805	††	††	40	4 588
Washington, D.C.-Md.-Va.	††	††	706	233 821	††	††	614	143 382
Waterbury, Conn.	††	††	37	7 746	††	††	37	2 644
Waterloo-Cedar Falls, Iowa	††	††	24	5 987	††	††	14	(D)
Wausau, Wis.	††	††	17	(D)	††	††	5	201
West Palm Beach-Boca Raton, Fla.	††	††	219	40 585	††	††	125	13 221
Wheeling, W. Va.-Ohio	††	††	24	4 333	††	††	12	(D)
Wichita, Kans.	††	††	118	37 883	††	††	50	4 300
Wichita Falls, Tex.	††	††	38	(D)	††	††	35	4 461
Williamsport, Pa.	††	††	16	2 023	††	††	10	628
Wilmington, Del.-N.J.-Md.	††	††	83	16 261	††	††	82	(D)
Wilmington, N.C.	††	††	34	6 285	††	††	21	1 883
Worcester, Mass.	††	††	61	21 640	††	††	59	8 729
Yakima, Wash.	††	††	33	6 101	††	††	20	(D)
York, Pa.	††	††	54	11 565	††	††	27	4 196
Youngstown-Warren, Ohio	††	††	78	15 606	††	††	42	2 437
Yuba City, Calif.	††	††	25	5 089	††	††	18	(D)

Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Total		Hotels, camps, and membership lodging (SIC 7011 pt., 7032, 704)		Research, testing, and consulting services (SIC 7391, 2, 7)		Selected amusement, recreation, and related services (SIC 792, 7997, 7999 pt., 84)		Selected health services (SIC 805, 8, 9)	
	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)
United States	147 061	61 488 432	4 148	542 710	959	2 604 082	10 526	6 665 364	10 010	10 882 200
STANDARD CONSOLIDATED STATISTICAL AREAS										
Boston-Lawrence-Lowell, Mass.-N.H.	2 972	1 898 262	46	(D)	36	(D)	221	127 435	199	245 334
Chicago-Gary-Kenosha, Ill.-Ind.-Wis.	3 979	3 233 030	63	(D)	43	458 137	234	259 272	255	(D)
Cincinnati-Hamilton, Ohio-Ky.-Ind.	1 021	425 615	43	(D)	5	(D)	97	51 165	93	105 622
Cleveland-Akron-Lorain, Ohio	1 757	877 924	34	3 713	9	7 024	115	100 360	126	286 586
Dayton-Springfield, Ohio	619	196 093	28	4 577	3	697	73	24 066	52	58 268
Detroit-Ann Arbor, Mich.	2 123	1 101 270	61	6 467	13	(D)	134	106 249	173	265 111
Houston-Galveston, Tex.	1 096	536 435	14	(D)	8	3 792	88	97 062	57	(D)
Indianapolis-Anderson, Ind.	915	406 183	28	(D)	5	3 764	65	47 010	41	43 766
Los Angeles-Long Beach-Anaheim, Calif.	5 387	3 963 217	122	(D)	40	(D)	266	(D)	300	369 149
Miami-Fort Lauderdale, Fla.	1 212	570 283	7	(D)	1	(D)	68	61 605	74	110 815
Milwaukee-Racine, Wis.	980	481 781	12	(D)	3	(D)	73	51 016	66	131 982
New York-Newark-Jersey City, N.Y.-N.J.-Conn.	9 252	7 456 167	92	27 471	84	205 198	823	(D)	582	1 408 621
Philadelphia-Wilmington-Trenton, Pa.-Del.-N.J.-Md.	3 741	1 968 549	65	11 341	37	(D)	302	(D)	284	384 982
Providence-Fall River, R.I.-Mass.	832	355 348	25	(D)	5	1 073	52	14 694	83	88 787
San Francisco-Oakland-San Jose, Calif.	4 269	2 028 757	99	(D)	46	58 513	325	158 096	233	247 540
Seattle-Tacoma, Wash.	1 659	743 417	63	6 318	10	(D)	121	82 925	99	234 146
STANDARD METROPOLITAN STATISTICAL AREAS										
Abilene, Tex.	102	36 750	2	(D)	-	-	12	3 549	5	8 988
Akron, Ohio	428	135 925	11	910	-	-	29	18 440	31	31 201
Albany, Ga.	72	15 722	-	-	-	-	7	1 942	5	3 720
Albany-Schenectady-Troy, N.Y.	700	307 531	19	1 594	6	1 520	41	(D)	41	80 378
Albuquerque, N. Mex.	330	108 538	8	(D)	4	(D)	13	(D)	20	18 042
Alexandria, La.	65	14 369	1	(D)	-	-	4	890	1	(D)
Allentown-Bethlehem-Easton, Pa.-N.J.	520	134 559	54	3 859	3	390	33	12 433	26	31 766
Altoona, Pa.	94	29 211	-	-	1	(D)	8	1 192	8	14 788
Amarillo, Tex.	126	52 202	1	(D)	-	-	11	6 952	12	9 472
Anaheim-Santa Ana-Garden Grove, Calif.	747	303 183	8	(D)	3	(D)	40	25 684	33	47 233
Anchorage, Alaska	203	93 773	3	(D)	2	(D)	7	5 282	10	10 746
Anderson, Ind.	74	14 341	3	(D)	-	-	5	2 144	5	3 337
Anderson, S.C.	51	5 759	1	(D)	-	-	7	(D)	1	(D)
Ann Arbor, Mich.	244	80 649	32	2 571	5	(D)	20	4 324	16	10 787
Anniston, Ala.	44	13 504	1	(D)	-	-	3	(D)	3	(D)
Appleton-Oshkosh, Wis.	196	44 590	3	(D)	5	2 244	15	4 346	12	10 733
Asheville, N.C.	122	28 410	2	(D)	1	(D)	10	3 801	7	5 583
Athens, Ga.	91	24 394	19	(D)	-	-	2	(D)	4	1 148
Atlanta, Ga.	1 061	549 858	30	4 034	13	11 093	82	44 842	52	61 348
Atlantic City, N.J.	110	45 973	2	(D)	-	-	5	1 323	12	25 999
Augusta, Ga.-S.C.	148	31 802	-	-	1	(D)	15	5 267	14	6 964
Austin, Tex.	554	206 077	35	8 172	5	1 842	16	4 005	21	13 597
Bakersfield, Calif.	244	50 838	1	(D)	1	(D)	8	4 969	17	9 370
Baltimore, Md.	1 217	792 826	13	3 358	13	(D)	102	45 449	64	116 471
Bangor, Maine	83	21 785	4	(D)	-	-	3	(D)	3	991
Baton Rouge, La.	287	83 851	17	(D)	4	1 873	22	8 154	9	11 754
Battle Creek, Mich.	120	24 588	7	389	-	-	13	2 468	3	(D)
Bay City, Mich.	56	11 904	1	(D)	1	(D)	2	(D)	2	(D)
Beaumont-Port Arthur-Orange, Tex.	171	37 838	2	(D)	-	-	13	2 450	12	9 146
Bellingham, Wash.	108	22 551	7	1 070	-	-	6	1 289	7	4 926
Benton Harbor, Mich.	105	20 354	3	186	1	(D)	12	3 293	6	1 813
Billings, Mont.	130	30 761	2	(D)	2	(D)	8	2 405	17	6 919
Biloxi-Gulfport, Miss.	109	20 094	-	-	-	(D)	4	762	4	(D)
Binghamton, N.Y.-Pa.	182	57 913	4	743	-	-	13	4 219	13	11 819
Birmingham, Ala.	361	159 408	2	(D)	2	(D)	31	16 605	25	30 087
Bismarck, N. Dak.	111	(D)	-	-	-	-	2	(D)	7	6 365
Bloomington, Ind.	100	26 154	38	5 201	1	(D)	1	(D)	5	(D)
Bloomington-Normal, Ill.	95	39 994	7	(D)	-	-	8	2 685	3	2 531
Boise City, Idaho	178	42 954	2	(D)	2	(D)	9	(D)	9	7 560
Boston, Mass.	2 585	1 754 068	36	7 310	35	151 179	199	121 638	164	209 962
Bradenton, Fla.	105	24 337	1	(D)	-	-	10	(D)	11	3 920
Bremerton, Wash.	120	25 068	4	(D)	-	-	7	(D)	6	4 613
Bridgeport, Conn.	242	124 633	3	193	1	(D)	27	11 647	32	50 597
Bristol, Conn.	34	11 116	1	(D)	-	-	6	1 088	2	(D)
Brockton, Mass.	80	41 310	1	(D)	-	-	5	1 489	8	12 766
Brownsville-Harlingen-San Benito, Tex.	120	27 155	1	(D)	1	(D)	8	6 059	11	9 476
Bryan-College Station, Tex.	49	50 038	2	(D)	-	-	5	(D)	4	(D)
Buffalo, N.Y.	754	344 169	8	468	5	4 236	57	32 102	55	67 475
Burlington, N.C.	43	7 408	1	(D)	-	-	8	(D)	2	(D)
Burlington, Vt.	148	38 057	12	581	1	(D)	10	2 821	11	8 518

Table 5b. **Establishments and Revenue of Firms Exempt From Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Legal aid societies and similar legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)		Social services (SIC 83)		Selected membership organizations (SIC 861, 2, 4, 9)		Noncommercial educational, scientific, and research organizations (SIC 892)	
	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)
United States -----	1 302	442 188	4 263	1 198 166	52 571	19 958 937	61 336	16 290 285	1 946	2 904 500
STANDARD CONSOLIDATED STATISTICAL AREAS										
Boston-Lawrence-Lowell, Mass.-N.H.-----	15	(D)	125	46 330	1 259	521 193	983	370 460	88	417 610
Chicago-Gary-Kenosha, Ill.-Ind.-Wis.-----	22	8 346	103	48 162	1 442	740 562	1 755	1 253 301	62	152 191
Cincinnati-Hamilton, Ohio-Ky.-Ind.-----	5	(D)	19	(D)	388	166 292	365	91 751	6	(D)
Cleveland-Akron-Lorain, Ohio-----	17	(D)	45	7 024	749	310 537	645	148 927	17	(D)
Dayton-Springfield, Ohio-----	6	(D)	14	(D)	193	52 857	244	49 224	6	(D)
Detroit-Ann Arbor, Mich.-----	17	(D)	39	8 391	889	430 474	771	236 927	26	(D)
Houston-Galveston, Tex.-----	5	(D)	35	(D)	365	179 122	502	169 024	22	14 090
Indianapolis-Anderson, Ind.-----	5	(D)	14	(D)	278	131 874	469	168 718	10	3 839
Los Angeles-Long Beach-Anaheim, Calif.-----	33	15 154	155	56 402	1 933	921 055	2 437	690 879	101	111 835
Miami-Fort Lauderdale, Fla.-----	6	2 033	26	7 284	359	215 533	649	161 946	22	10 694
Milwaukee-Racine, Wis.-----	4	(D)	26	(D)	415	(D)	379	113 621	2	(D)
New York-Newark-Jersey City, N.Y.-N.J.-Conn.-----	96	86 775	500	(D)	3 777	2 625 923	3 070	1 562 590	228	490 728
Philadelphia-Wilmington-Trenton, Pa.-Del.-N.J.-Md.-----	28	18 494	166	44 454	1 439	721 831	1 354	360 530	66	(D)
Providence-Fall River, R.I.-Mass.-----	2	(D)	33	3 003	298	168 360	326	70 505	8	5 788
San Francisco-Oakland-San Jose, Calif.-----	39	25 229	171	42 205	1 590	644 567	1 662	(D)	104	346 388
Seattle-Tacoma, Wash.-----	9	(D)	51	(D)	640	236 491	646	158 585	20	(D)
STANDARD METROPOLITAN STATISTICAL AREAS										
Abilene, Tex.-----	1	(D)	1	(D)	32	15 324	48	7 927	1	(D)
Akron, Ohio-----	3	(D)	11	1 298	148	52 056	193	30 899	2	(D)
Albany, Ga.-----	1	(D)	-	-	26	(D)	33	5 001	-	-
Albany-Schenectady-Troy, N.Y.-----	6	(D)	41	6 201	280	93 275	251	66 527	15	40 337
Albuquerque, N. Mex.-----	4	(D)	20	(D)	122	38 733	137	27 138	2	(D)
Alexandria, La.-----	-	-	-	-	29	10 031	28	(D)	2	(D)
Allentown-Bethlehem-Easton, Pa.-N.J.-----	5	673	19	2 100	139	43 343	241	39 995	-	-
Altoona, Pa.-----	-	-	4	(D)	26	8 667	46	4 280	1	(D)
Amarillo, Tex.-----	1	(D)	3	52	47	25 395	50	9 883	1	(D)
Anaheim-Santa Ana-Garden Grove, Calif.-----	1	(D)	23	7 346	263	106 149	370	109 347	6	(D)
Anchorage, Alaska-----	2	(D)	12	11 758	109	41 435	53	19 453	5	(D)
Anderson, Ind.-----	2	(D)	-	-	23	5 203	36	3 388	-	-
Anderson, S.C.-----	1	(D)	-	-	26	3 372	15	(D)	-	-
Ann Arbor, Mich.-----	4	(D)	4	1 047	91	20 458	63	13 517	9	(D)
Anniston, Ala.-----	2	(D)	-	-	18	6 840	17	2 607	-	-
Appleton-Oshkosh, Wis.-----	1	(D)	2	(D)	83	16 277	75	10 709	-	-
Asheville, N.C.-----	1	(D)	4	380	48	11 234	49	5 467	-	-
Athens, Ga.-----	2	(D)	3	61	32	15 175	29	4 288	-	-
Atlanta, Ga.-----	13	(D)	46	15 532	325	190 495	483	179 357	17	(D)
Atlantic City, N.J.-----	1	(D)	2	(D)	54	12 138	34	5 833	-	-
Augusta, Ga.-S.C.-----	1	(D)	3	(D)	53	11 773	61	6 992	-	-
Austin, Tex.-----	6	(D)	11	2 008	169	(D)	278	104 992	13	6 851
Bakersfield, Calif.-----	2	(D)	6	485	89	21 055	118	13 573	2	(D)
Baltimore, Md.-----	12	(D)	36	(D)	478	199 999	485	(D)	14	(D)
Bangor, Maine-----	2	(D)	3	(D)	36	15 259	32	4 291	-	-
Baton Rouge, La.-----	1	(D)	8	3 812	84	23 809	137	29 309	5	2 535
Battle Creek, Mich.-----	1	(D)	4	(D)	45	15 015	46	4 502	1	(D)
Bay City, Mich.-----	-	-	-	-	26	5 083	24	4 957	-	-
Beaumont-Port Arthur-Orange, Tex.-----	1	(D)	3	(D)	58	13 127	82	11 909	-	-
Bellingham, Wash.-----	-	-	3	(D)	34	5 714	50	9 106	1	(D)
Benton Harbor, Mich.-----	2	(D)	2	(D)	37	7 451	41	6 850	1	(D)
Billings, Mont.-----	1	(D)	2	(D)	40	12 044	54	8 227	4	282
Biloxi-Gulfport, Miss.-----	1	(D)	-	-	54	(D)	46	4 521	-	-
Binghamton, N.Y.-Pa.-----	3	(D)	12	(D)	59	20 736	74	10 153	4	(D)
Birmingham, Ala.-----	4	(D)	10	(D)	112	44 329	169	41 630	6	(D)
Bismarck, N. Dak.-----	1	(D)	-	-	30	11 522	71	(D)	-	-
Bloomington, Ind.-----	1	(D)	2	(D)	19	4 803	31	7 701	2	(D)
Bloomington-Normal, Ill.-----	1	(D)	1	(D)	32	15 686	43	18 061	-	-
Boise City, Idaho-----	1	(D)	2	(D)	58	13 904	94	(D)	1	(D)
Boston, Mass.-----	13	8 536	121	46 009	1 101	452 020	830	343 501	84	413 913
Bradenton, Fla.-----	-	-	-	-	29	7 732	53	8 817	1	(D)
Bremerton, Wash.-----	-	-	2	(D)	51	10 933	50	7 033	-	-
Bridgeport, Conn.-----	2	(D)	8	3 136	81	36 160	87	21 921	1	(D)
Bristol, Conn.-----	-	-	-	-	9	2 701	16	(D)	-	-
Brockton, Mass.-----	1	(D)	2	(D)	39	21 298	23	5 280	1	(D)
Brownsville-Harlingen-San Benito, Tex.-----	2	(D)	2	(D)	55	5 051	40	5 437	-	-
Bryan-College Station, Tex.-----	1	(D)	1	(D)	10	(D)	25	6 908	1	(D)
Buffalo, N.Y.-----	7	4 832	29	6 115	295	127 261	283	(D)	15	(D)
Burlington, N.C.-----	-	-	-	-	16	3 390	16	1 822	-	-
Burlington, Vt.-----	1	(D)	5	253	53	14 551	51	4 367	4	(D)

Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D.]

Geographic area	Total		Hotels, camps, and membership lodging (SIC 7011 pt., 7032, 704)		Research, testing, and consulting services (SIC 7391, 2, 7)		Selected amusement, recreation, and related services (SIC 792, 7997, 7999 pt., 84)		Selected health services (SIC 805, 8, 9)	
	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.										
Canton, Ohio.....	242	70 283	7	1 595	1	(D)	21	8 403	15	12 630
Casper, Wyo.....	89	15 910	3	(D)	1	(D)	3	(D)	3	(D)
Cedar Rapids, Iowa.....	120	74 462	4	770	-	-	13	(D)	6	(D)
Champaign-Urbana-Rantoul, Ill.....	215	67 166	53	4 768	2	(D)	8	3 234	5	5 280
Charleston-North Charleston, S.C.....	202	51 604	2	(D)	-	-	28	9 313	7	9 120
Charleston, W. Va.....	219	58 554	3	(D)	1	(D)	22	4 502	17	7 799
Charlotte-Gastonia, N.C.....	323	125 042	5	363	1	(D)	39	16 391	18	19 657
Charlottesville, Va.....	122	35 186	9	647	2	(D)	11	(D)	3	(D)
Chattanooga, Tenn.-Ga.....	247	66 731	5	(D)	-	-	23	5 957	12	15 003
Chicago, Ill.....	3 581	3 128 724	55	13 834	40	457 482	213	251 983	219	268 585
Chico, Calif.....	91	16 593	4	(D)	-	-	1	(D)	5	1 625
Cincinnati, Ohio-Ky.-Ind.....	854	393 178	23	2 510	4	(D)	87	48 896	78	97 574
Clarksburg-Hopkinsville, Tenn.-Ky.....	61	13 142	-	-	-	-	4	1 751	6	4 468
Cleveland, Ohio.....	1 204	708 767	18	2 215	9	7 024	77	79 997	89	249 221
Colorado Springs, Colo.....	214	109 968	8	(D)	3	(D)	22	8 973	18	9 688
Columbia, Mo.....	147	37 508	33	5 021	-	-	7	2 253	6	6 248
Columbia, S.C.....	280	70 334	2	(D)	1	(D)	19	5 001	12	6 587
Columbus, Ga.-Ala.....	104	19 203	2	(D)	1	(D)	6	2 501	5	628
Columbus, Ohio.....	881	396 039	47	4 829	9	6 608	49	38 943	76	71 712
Corpus Christi, Tex.....	158	37 815	4	1 138	-	-	9	6 273	10	3 700
Cumberland, Md.-W. Va.....	111	19 917	4	267	-	-	1	(D)	7	6 443
Dallas-Fort Worth, Tex.....	1 421	684 224	52	5 912	7	2 958	106	107 832	72	74 732
Danbury, Conn.....	98	20 724	2	(D)	-	-	9	(D)	6	1 551
Danville, Va.....	45	15 725	-	-	-	-	7	2 015	3	(D)
Davenport-Rock Island-Moline, Iowa-Ill.....	257	85 961	1	(D)	2	(D)	21	8 793	19	20 537
Dayton, Ohio.....	495	156 220	13	3 400	3	697	58	20 296	39	40 334
Daytona Beach, Fla.....	169	53 402	2	(D)	-	-	10	4 955	8	12 603
Decatur, Ill.....	92	30 322	5	(D)	-	-	7	2 467	9	10 682
Denver-Boulder, Colo.....	1 227	627 384	33	3 241	20	107 518	71	54 909	88	83 603
Des Moines, Iowa.....	394	169 026	13	1 431	-	-	17	14 942	25	22 012
Detroit, Mich.....	1 879	1 020 621	29	3 896	8	5 050	114	101 925	157	254 324
Dubuque, Iowa.....	71	17 808	4	445	-	-	7	1 721	6	(D)
Duluth-Superior, Minn.-Wis.....	287	78 363	8	1 472	1	(D)	14	2 791	37	22 546
Eau Claire, Wis.....	90	24 545	-	-	-	-	4	(D)	7	7 429
El Paso, Tex.....	202	44 475	-	-	1	(D)	8	1 267	18	6 644
Elkhart, Ind.....	101	24 292	3	(D)	1	(D)	7	2 816	3	(D)
Elmira, N.Y.....	91	18 929	-	-	1	(D)	9	3 310	6	(D)
Enid, Okla.....	50	9 037	-	-	-	-	3	(D)	7	(D)
Erie, Pa.....	251	75 877	7	(D)	-	-	15	5 640	22	15 195
Eugene-Springfield, Oreg.....	241	48 014	25	2 087	5	318	18	2 950	9	(D)
Evansville, Ind.-Ky.....	212	61 013	5	1 422	1	(D)	15	5 500	23	19 025
Fall River, Mass.-R.I.....	100	45 954	2	(D)	1	(D)	9	930	14	16 782
Fargo-Moorhead, N. Dak.-Minn.....	164	54 906	18	(D)	-	-	11	3 052	18	21 843
Fayetteville, N.C.....	71	13 197	-	-	-	-	5	1 434	6	1 395
Fayetteville-Springdale, Ark.....	104	22 669	18	2 228	-	-	6	(D)	9	(D)
Fitchburg-Leominster, Mass.....	79	26 009	-	-	1	(D)	4	1 181	4	(D)
Flint, Mich.....	227	66 058	11	414	-	-	24	6 423	16	10 553
Florence, Ala.....	46	6 818	2	(D)	-	-	3	(D)	3	(D)
Florence, S.C.....	45	6 840	-	-	2	(D)	3	(D)	4	819
Fort Collins, Colo.....	111	25 059	17	6 041	2	(D)	5	(D)	8	4 098
Fort Lauderdale-Hollywood, Fla.....	437	192 759	2	(D)	-	-	24	14 605	31	36 429
Fort Myers-Cape Coral, Fla.....	142	33 507	1	(D)	-	-	6	1 905	10	8 733
Fort Smith, Ark.-Okla.....	113	22 835	2	(D)	2	(D)	10	2 382	4	4 161
Fort Walton Beach, Fla.....	57	9 919	-	-	-	-	4	(D)	3	(D)
Fort Wayne, Ind.....	231	65 174	2	(D)	2	(D)	14	4 754	18	18 508
Fresno, Calif.....	330	120 581	10	(D)	3	505	14	(D)	25	27 392
Gadsden, Ala.....	35	5 629	1	(D)	-	-	4	196	3	1 767
Gainesville, Fla.....	149	32 165	31	4 725	-	-	4	(D)	8	3 700
Galveston-Texas City, Tex.....	99	28 078	3	(D)	-	-	11	6 781	7	(D)
Gary-Hammond-East Chicago, Ind.....	321	85 932	7	735	2	(D)	17	6 241	33	27 935
Glens Falls, N.Y.....	92	19 689	2	(D)	-	-	11	3 253	8	5 106
Grand Forks, N. Dak.-Minn.....	124	30 736	16	1 383	-	-	4	(D)	9	(D)
Grand Rapids, Mich.....	386	131 542	8	(D)	2	(D)	26	12 283	32	23 213
Great Falls, Mont.....	85	24 454	3	1 069	1	(D)	6	1 718	6	5 132
Greeley, Colo.....	76	21 468	2	(D)	1	(D)	4	(D)	9	9 899
Green Bay, Wis.....	110	30 567	-	-	1	(D)	4	(D)	13	8 442
Greensboro-Winston-Salem-High Point, N.C.....	453	128 420	2	(D)	3	(D)	64	17 108	16	22 416
Greenville-Spartanburg, S.C.....	220	59 877	-	-	-	-	22	7 667	13	10 589
Hagerstown, Md.....	93	33 380	4	(D)	-	-	8	(D)	9	10 137
Hamilton-Middletown, Ohio.....	167	32 437	20	(D)	1	(D)	10	2 269	15	8 048
Harrisburg, Pa.....	530	197 148	15	3 320	2	(D)	21	5 931	46	36 172
Hartford, Conn.....	608	262 229	13	891	4	2 509	54	30 758	40	40 032
Hickory, N.C.....	50	11 451	2	(D)	1	(D)	9	3 566	3	(D)
Honolulu, Hawaii.....	616	358 181	7	(D)	6	(D)	31	52 423	28	103 933
Houston, Tex.....	997	508 357	11	2 041	8	3 792	77	90 281	50	53 642
Huntington-Ashland, W. Va.-Ky.-Ohio.....	172	45 842	11	(D)	-	-	8	4 599	14	11 529
Huntsville, Ala.....	121	24 054	-	-	-	-	17	3 060	11	3 466
Indianapolis, Ind.....	841	391 842	25	3 351	5	3 764	60	44 866	36	40 429
Iowa City, Iowa.....	118	41 594	27	(D)	1	(D)	1	(D)	6	(D)
Jackson, Mich.....	88	25 945	2	(D)	-	-	4	2 150	4	1 226

Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Legal aid societies and similar legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)		Social services (SIC 83)		Selected membership organizations (SIC 861, 2, 4, 9)		Noncommercial educational, scientific, and research organizations (SIC 892)	
	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.										
Canton, Ohio.....	1	(D)	1	(D)	74	25 779	121	21 405	1	(D)
Casper, Wyo.	1	(D)	2	(D)	28	4 219	47	6 592	1	(D)
Cedar Rapids, Iowa.....	2	(D)	2	(D)	45	19 797	47	7 418	1	(D)
Champaign-Urbana-Rantoul, Ill.	1	(D)	4	(D)	52	37 534	85	14 152	5	432
Charleston-North Charleston, S.C.	2	(D)	4	(D)	58	20 449	100	11 081	1	(D)
Charleston, W. Va.	3	(D)	5	(D)	57	17 687	107	(D)	4	(D)
Charlotte-Gastonia, N.C.	1	(D)	3	1 473	128	55 834	125	30 324	3	(D)
Charlottesville, Va.	2	(D)	3	71	38	8 353	54	11 951	-	-
Chattanooga, Tenn.-Ga.	1	(D)	6	683	99	26 755	100	17 457	1	(D)
Chicago, Ill.	19	(D)	99	47 673	1 299	698 365	1 577	1 231 010	60	(D)
Chico, Calif.	1	(D)	2	(D)	25	8 281	49	4 438	4	820
Cincinnati, Ohio-Ky.-Ind.	3	(D)	17	(D)	335	159 064	301	78 755	6	(D)
Clarksville-Hopkinsville, Tenn.-Ky.	-	-	-	-	19	4 457	32	2 466	-	-
Cleveland, Ohio	12	(D)	34	5 726	557	244 246	393	(D)	15	8 243
Colorado Springs, Colo.	1	(D)	2	(D)	69	34 375	88	52 109	3	(D)
Columbia, Mo.	1	(D)	2	(D)	48	12 374	47	9 239	3	(D)
Columbia, S.C.	4	(D)	7	660	80	24 424	154	30 591	1	(D)
Columbus, Ga.-Ala.	2	(D)	1	(D)	37	10 121	48	4 580	2	(D)
Columbus, Ohio	5	2 913	30	(D)	272	93 224	382	(D)	11	1 818
Corpus Christi, Tex.	4	(D)	5	(D)	53	14 532	71	10 439	2	(D)
Cumberland, Md.-W. Va.	1	(D)	4	(D)	42	5 791	51	5 622	1	(D)
Dallas-Fort Worth, Tex.	5	(D)	42	11 627	426	(D)	690	241 202	21	6 161
Danbury, Conn.	1	(D)	5	471	48	(D)	27	4 574	-	-
Danville, Va.	1	(D)	2	(D)	14	4 555	18	(D)	-	-
Davenport-Rock Island-Moline, Iowa-Ill.	2	(D)	5	369	90	36 520	115	18 704	2	(D)
Dayton, Ohio	4	(D)	11	1 612	162	43 180	199	42 232	6	(D)
Daytona Beach, Fla.	1	(D)	3	(D)	58	25 476	86	9 414	1	(D)
Decatur, Ill.	1	(D)	1	(D)	32	11 394	37	5 211	-	-
Denver-Boulder, Colo.	9	4 326	50	16 246	355	165 894	577	180 839	24	10 808
Des Moines, Iowa	4	928	4	(D)	123	49 224	205	79 520	3	(D)
Detroit, Mich.	13	3 512	35	7 344	798	410 016	708	223 410	17	11 144
Dubuque, Iowa	1	(D)	-	(D)	30	9 352	22	(D)	1	(D)
Duluth-Superior, Minn.-Wis.	2	(D)	7	(D)	100	36 712	118	12 662	-	-
Eau Claire, Wis.	-	-	2	(D)	35	11 754	42	(D)	-	-
El Paso, Tex.	1	(D)	5	(D)	93	23 462	75	11 713	1	(D)
Elkhart, Ind.	1	(D)	2	(D)	34	9 839	50	5 129	-	-
Elmira, N.Y.	1	(D)	-	(D)	46	9 633	28	3 075	-	-
Enid, Okla.	1	(D)	1	(D)	14	(D)	23	(D)	1	(D)
Erie, Pa.	1	(D)	5	308	102	36 285	97	16 460	2	(D)
Eugene-Springfield, Oreg.	2	(D)	5	(D)	85	19 491	87	12 507	5	(D)
Evansville, Ind.-Ky.	2	(D)	5	593	79	21 864	81	12 105	1	(D)
Fall River, Mass.-R.I.	-	-	1	(D)	38	23 575	35	3 956	-	-
Fargo-Moorhead, N. Dak.-Minn.	2	(D)	-	-	51	12 121	64	16 428	-	-
Fayetteville, N.C.	1	(D)	2	-	33	8 212	26	(D)	-	-
Fayetteville-Springdale, Ark.	1	(D)	-	(D)	29	5 699	39	3 116	-	-
Fitchburg-Leominster, Mass.	-	-	1	(D)	42	19 755	27	3 662	-	-
Flint, Mich.	1	(D)	3	(D)	84	33 519	87	13 795	1	(D)
Florence, Ala.	1	(D)	4	(D)	13	863	19	(D)	1	(D)
Florence, S.C.	1	(D)	1	(D)	14	2 287	20	1 904	-	-
Fort Collins, Colo.	2	(D)	1	(D)	33	6 503	43	4 682	-	-
Fort Lauderdale-Hollywood, Fla.	1	(D)	10	2 264	106	82 613	256	53 808	7	(D)
Fort Myers-Cape Coral, Fla.	2	(D)	1	(D)	43	11 806	77	10 021	2	(D)
Fort Smith, Ark.-Okla.	2	(D)	1	(D)	53	10 435	39	4 072	-	-
Fort Walton Beach, Fla.	-	-	1	(D)	21	5 160	27	3 082	1	(D)
Fort Wayne, Ind.	1	(D)	6	515	78	24 402	106	14 962	4	(D)
Fresno, Calif.	2	(D)	4	(D)	127	61 166	145	24 166	-	-
Gadsden, Ala.	1	(D)	1	(D)	12	1 885	13	1 287	-	(D)
Gainesville, Fla.	2	(D)	3	(D)	52	8 824	46	10 803	3	834
Galveston-Texas City, Tex.	1	(D)	2	(D)	36	10 443	39	5 531	-	-
Gary-Hammond-East Chicago, Ind.	2	(D)	4	489	104	33 958	151	15 536	1	(D)
Glens Falls, N.Y.	-	-	9	583	36	(D)	26	3 264	-	-
Grand Forks, N. Dak.-Minn.	-	-	1	(D)	39	7 759	54	8 572	1	(D)
Grand Rapids, Mich.	2	(D)	6	2 461	161	57 519	144	32 597	5	1 169
Great Falls, Mont.	1	(D)	1	(D)	32	11 249	35	5 018	2	-
Greeley, Colo.	1	(D)	3	(D)	21	4 160	33	3 868	2	(D)
Green Bay, Wis.	1	(D)	-	-	52	14 870	38	5 198	1	(D)
Greensboro-Winston-Salem-High Point, N.C.	2	(D)	5	568	178	51 090	179	32 525	4	(D)
Greenville-Spartanburg, S.C.	1	(D)	9	(D)	74	19 779	100	20 515	1	(D)
Hagerstown, Md.	-	-	1	(D)	33	10 709	38	9 161	-	-
Hamilton-Middletown, Ohio	2	(D)	2	(D)	53	7 228	64	12 996	-	-
Harrisburg, Pa.	4	898	25	2 238	154	74 770	261	(D)	2	(D)
Hartford, Conn.	7	(D)	31	4 036	205	99 733	246	81 003	8	(D)
Hickory, N.C.	-	-	-	-	21	2 668	14	1 869	-	-
Honolulu, Hawaii	3	(D)	40	(D)	183	72 052	310	68 768	8	(D)
Houston, Tex.	4	1 170	33	11 169	329	168 679	463	163 493	22	14 090
Huntington-Ashland, W. Va.-Ky.-Ohio	-	(D)	2	(D)	48	14 818	88	14 015	1	(D)
Huntsville, Ala.	-	-	4	(D)	42	9 691	46	5 956	1	(D)
Indianapolis, Ind.	3	(D)	14	(D)	255	126 671	433	165 330	10	3 839
Iowa City, Iowa	1	(D)	1	(D)	45	5 267	36	(D)	-	-
Jackson, Mich.	2	(D)	1	(D)	38	11 726	35	10 311	-	-

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Geographic area	Total		Hotels, camps, and membership lodging (SIC 7011 pt., 7032, 704)		Research, testing, and consulting services (SIC 7391, 2, 7)		Selected amusement, recreation, and related services (SIC 792, 7997, 7999 pt., 84)		Selected health services (SIC 805, 8, 9)	
	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.										
Jackson, Miss.	291	71 625	3	(D)	1	(D)	12	4 209	17	(D)
Jacksonville, Fla.	373	143 255	1	(D)	-	-	28	13 000	27	27 530
Jacksonville, N.C.	37	(D)	-	-	-	-	2	(D)	1	(D)
Janesville-Beloit, Wis.	99	17 066	2	(D)	-	-	7	(D)	7	2 303
Jersey City, N.J.	187	67 142	4	(D)	2	(D)	5	179	17	23 916
Johnson City-Kingsport-Bristol, Tenn.-Va.	208	45 727	-	-	-	-	14	(D)	9	4 255
Johnstown, Pa.	272	46 239	19	1 376	1	(D)	15	3 603	16	10 986
Joplin, Mo.	91	17 186	-	-	1	(D)	4	(D)	5	(D)
Kalamazoo-Portage, Mich.	161	51 504	4	234	2	(D)	14	5 387	11	10 286
Kankakee, Ill.	78	24 069	-	-	-	-	5	1 752	4	(D)
Kansas City, Mo.-Kans.	852	443 456	14	(D)	3	(D)	57	38 051	72	75 555
Kenosha, Wis.	77	18 374	1	(D)	1	(D)	4	1 048	3	(D)
Killeen-Temple, Tex.	85	15 399	2	(D)	-	-	5	1 035	1	(D)
Knoxville, Tenn.	304	194 424	9	711	2	(D)	32	(D)	29	30 804
Kokomo, Ind.	47	12 489	1	(D)	-	-	1	(D)	-	-
La Crosse, Wis.	79	29 695	1	(D)	-	-	4	(D)	6	7 433
Lafayette, La.	65	22 035	-	-	-	-	5	(D)	2	(D)
Lafayette-West Lafayette, Ind.	133	33 702	47	3 376	1	(D)	8	5 156	5	(D)
Lake Charles, La.	72	15 181	1	(D)	-	-	10	(D)	6	3 989
Lakeland-Winter Haven, Fla.	165	50 078	2	(D)	1	(D)	14	5 552	14	9 358
Lancaster, Pa.	267	91 721	7	(D)	1	(D)	18	4 762	25	30 956
Lansing-East Lansing, Mich.	418	191 247	26	1 949	7	963	16	7 174	14	36 201
Laredo, Tex.	34	10 285	-	-	-	-	4	430	4	1 034
Las Cruces, N. Mex.	56	10 062	1	(D)	-	-	3	(D)	7	3 743
Las Vegas, Nev.	185	44 285	-	-	-	-	3	(D)	12	(D)
Lawrence, Kans.	104	19 646	33	(D)	1	(D)	4	(D)	6	2 880
Lawrence-Haverhill, Mass.-N.H.	189	67 442	5	1 187	1	(D)	5	838	20	14 938
Lawton, Okla.	64	14 080	1	(D)	-	-	3	219	3	(D)
Lewiston-Auburn, Maine	83	21 756	-	-	-	-	5	(D)	8	(D)
Lexington-Fayette, Ky.	254	57 871	25	(D)	3	(D)	19	5 848	24	14 061
Lima, Ohio	159	30 961	9	(D)	-	-	14	2 929	10	5 315
Lincoln, Nebr.	276	99 783	44	3 636	-	-	13	(D)	8	20 517
Little Rock-North Little Rock, Ark.	335	101 040	-	-	2	(D)	18	9 741	6	8 139
Long Branch-Asbury Park, N.J.	207	66 946	6	(D)	-	-	34	11 076	16	20 908
Longview-Marshall, Tex.	92	18 034	2	(D)	-	-	8	(D)	9	3 753
Lorain-Elyria, Ohio	125	33 232	5	588	-	-	9	1 923	6	6 164
Los Angeles-Long Beach, Calif.	3 597	3 386 727	79	9 951	34	(D)	169	951	205	280 486
Louisville, Ky.-Ind.	536	222 909	2	(D)	1	(D)	51	29 265	42	56 165
Lowell, Mass.-N.H.	118	35 442	2	(D)	-	-	12	3 470	7	7 668
Lubbock, Tex.	121	33 812	-	-	-	-	7	2 363	10	5 783
Lynchburg, Va.	92	25 461	1	(D)	-	-	9	2 909	3	(D)
Macon, Ga.	139	29 936	-	-	1	(D)	11	1 483	4	1 597
Madison, Wis.	434	188 008	21	2 141	10	5 916	18	(D)	14	20 158
Manchester, N.H.	169	58 775	5	(D)	1	(D)	9	(D)	13	8 574
Mansfield, Ohio	74	17 605	4	(D)	-	-	8	3 057	7	4 640
McAllen-Pharr-Edinburg, Tex.	107	28 150	-	-	1	(D)	5	(D)	16	11 138
Medford, Oreg.	88	18 154	-	-	1	(D)	5	(D)	7	(D)
Melbourne-Titusville-Cocoa, Fla.	125	31 206	2	(D)	1	(D)	7	2 294	8	3 630
Memphis, Tenn.-Ark.-Miss.	470	156 418	5	(D)	1	(D)	30	21 578	47	40 301
Meriden, Conn.	44	11 189	2	(D)	1	(D)	-	-	3	3 172
Miami, Fla.	775	377 524	5	198	1	(D)	44	47 000	43	74 386
Midland, Tex.	72	30 128	-	-	-	-	9	13 310	4	725
Milwaukee, Wis.	864	446 562	9	1 174	3	(D)	65	47 691	60	122 987
Minneapolis-St. Paul, Minn.-Wis.	1 758	907 536	55	6 019	13	(D)	103	93 182	123	234 987
Mobile, Ala.	251	52 837	-	-	2	(D)	19	8 054	21	9 786
Modesto, Calif.	131	37 946	1	(D)	1	(D)	6	(D)	10	7 355
Monroe, La.	71	15 143	1	(D)	-	-	7	3 175	3	(D)
Montgomery, Ala.	222	65 425	4	(D)	2	(D)	12	3 302	17	8 318
Muncie, Ind.	68	17 291	7	(D)	-	-	3	1 258	8	2 136
Muskegon-Norton Shores-Muskegon Heights, Mich.	135	23 270	6	2 909	-	-	8	2 010	6	(D)
Nashua, N.H.	76	18 180	1	(D)	-	-	3	2 312	8	4 483
Nashville-Davidson, Tenn.	562	164 142	14	1 758	1	(D)	41	22 688	36	21 465
Nassau-Suffolk, N.Y.	1 084	742 312	9	986	12	148 634	157	96 914	55	145 090
New Bedford, Mass.	113	31 425	2	(D)	-	-	9	3 074	16	12 500
New Britain, Conn.	100	25 961	1	(D)	-	-	3	(D)	9	8 844
New Brunswick-Perth Amboy-Sayreville, N.J.	231	103 591	6	(D)	-	-	13	4 883	9	30 287
New Haven-West Haven, Conn.	390	170 565	4	(D)	1	(D)	34	13 684	26	54 837
New London-Norwich, Conn.-R.I.	199	51 215	3	(D)	-	-	28	15 035	19	9 447
New Orleans, La.	558	222 007	6	(D)	6	(D)	56	34 449	26	19 856
New York, N.Y.-N.J.	5 905	5 852 252	41	14 158	58	50 332	441	580 747	385	1 086 815
Newark, N.J.	1 073	406 349	17	4 066	8	(D)	96	50 233	62	75 878
Newark, Ohio	73	13 344	7	479	-	-	8	2 500	2	(D)
Newburgh-Middletown, N.Y.	145	41 330	5	653	-	-	16	3 671	9	6 125
Newport News-Hampton, Va.	149	50 031	2	(D)	1	(D)	21	18 877	5	1 410
Norfolk-Virginia Beach-Portsmouth, Va.-N.C.	346	107 147	2	(D)	1	(D)	27	12 528	9	5 003

Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Legal aid societies and similar legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)		Social services (SIC 83)		Selected membership organizations (SIC 861, 2, 4, 9)		Noncommercial educational, scientific, and research organizations (SIC 892)	
	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.										
Jackson, Miss.	3	(D)	1	(D)	100	24 712	152	26 147	2	(D)
Jacksonville, Fla.	2	(D)	9	1 807	141	52 947	160	45 110	5	(D)
Jacksonville, N.C.	-	-	-	-	20	5 573	14	(D)	-	-
Janesville-Beloit, Wis.	1	(D)	-	-	43	7 054	39	4 970	-	(D)
Jersey City, N.J.	1	(D)	4	1 088	92	26 543	62	13 917	-	-
Johnson City-Kingsport-Bristol, Tenn.-Va.	2	(D)	1	(D)	73	18 485	109	17 727	-	-
Johnstown, Pa.	2	(D)	7	(D)	65	17 965	146	10 487	1	(D)
Joplin, Mo.	1	(D)	-	-	51	7 635	29	2 579	-	-
Kalamazoo-Portage, Mich.	3	(D)	2	(D)	60	20 061	62	11 205	3	(D)
Kankakee, Ill.	1	(D)	2	(D)	39	15 871	27	4 771	-	-
Kansas City, Mo.-Kans.	6	(D)	27	9 057	310	113 211	358	171 365	5	(D)
Kenosha, Wis.	1	(D)	-	-	39	8 239	27	6 755	1	(D)
Killeen-Temple, Tex.	1	(D)	-	-	33	6 345	42	3 627	1	(D)
Knoxville, Tenn.	1	(D)	1	(D)	101	(D)	126	(D)	3	(D)
Kokomo, Ind.	1	(D)	-	-	16	(D)	28	6 195	-	-
La Crosse, Wis.	1	(D)	1	(D)	38	16 134	28	4 473	-	-
Lafayette, La.	-	(D)	1	(D)	25	9 281	31	8 127	1	(D)
Lafayette-West Lafayette, Ind.	1	(D)	1	(D)	24	7 419	43	8 546	3	(D)
Lake Charles, La.	1	(D)	3	(D)	21	4 591	30	3 655	-	-
Lakeland-Winter Haven, Fla.	2	(D)	2	(D)	65	20 250	64	13 777	1	(D)
Lancaster, Pa.	2	(D)	-	1 327	92	37 384	114	15 241	2	(D)
Lansing-East Lansing, Mich.	2	(D)	6	(D)	133	73 391	207	69 310	7	1 311
Laredo, Tex.	2	(D)	-	-	14	5 219	10	(D)	-	-
Las Cruces, N. Mex.	4	(D)	-	-	17	2 302	24	2 342	-	-
Las Vegas, Nev.	1	(D)	10	1 265	63	17 595	96	21 311	-	-
Lawrence, Kans.	1	(D)	2	(D)	31	4 176	24	(D)	2	(D)
Lawrence-Haverhill, Mass.-N.H.	-	-	2	(D)	72	34 444	82	13 400	2	(D)
Lawton, Okla.	1	(D)	2	(D)	18	9 306	36	3 486	-	-
Lewiston-Auburn, Maine	1	(D)	1	(D)	28	(D)	40	2 945	-	-
Lexington-Fayette, Ky.	4	860	3	(D)	78	14 449	92	18 505	6	851
Lima, Ohio	2	(D)	1	(D)	64	14 232	58	6 693	1	(D)
Lincoln, Nebr.	1	(D)	5	633	65	23 537	137	33 267	3	(D)
Little Rock-North Little Rock, Ark.	2	(D)	7	410	109	(D)	186	31 844	5	(D)
Long Branch-Asbury Park, N.J.	1	(D)	8	530	78	18 707	64	14 498	-	-
Longview-Marshall, Tex.	1	(D)	-	-	37	6 623	34	5 349	1	(D)
Lorain-Elyria, Ohio	2	(D)	-	-	44	14 235	59	(D)	-	-
Los Angeles-Long Beach, Calif.	24	12 386	119	(D)	1 335	720 167	1 548	497 564	84	108 245
Louisville, Ky.-Ind.	3	(D)	13	2 292	193	72 827	224	56 894	7	3 743
Lowell, Mass.-N.H.	1	(D)	-	-	47	13 431	48	8 279	1	(D)
Lubbock, Tex.	2	(D)	2	(D)	40	12 627	59	10 908	1	(D)
Lynchburg, Va.	1	(D)	4	396	31	12 670	41	4 882	2	(D)
Macon, Ga.	1	(D)	2	(D)	51	14 039	68	11 702	1	(D)
Madison, Wis.	3	(D)	8	1 982	175	67 785	178	80 835	7	2 243
Manchester, N.H.	3	(D)	3	(D)	62	28 334	71	17 235	2	(D)
Mansfield, Ohio	1	(D)	2	(D)	20	6 028	32	3 007	-	-
McAllen-Pharr-Edinburg, Tex.	2	(D)	-	-	41	9 368	41	5 340	1	(D)
Medford, Oreg.	-	-	1	(D)	41	7 714	33	4 140	-	-
Melbourne-Titusville-Cocoa, Fla.	2	(D)	2	(D)	36	12 466	66	6 771	1	(D)
Memphis, Tenn.-Ark.-Miss.	1	(D)	11	725	183	48 968	187	43 079	5	934
Meriden, Conn.	1	(D)	-	-	14	5 629	23	2 129	-	-
Miami, Fla.	5	(D)	16	5 020	253	132 920	393	108 138	15	(D)
Midland, Tex.	1	(D)	3	(D)	20	5 567	34	9 384	1	(D)
Milwaukee, Wis.	3	(D)	25	5 201	360	160 006	337	105 859	2	(D)
Minneapolis-St. Paul, Minn.-Wis.	15	5 166	41	(D)	639	301 638	741	212 259	28	(D)
Mobile, Ala.	4	(D)	4	(D)	95	21 090	105	10 837	1	(D)
Modesto, Calif.	2	(D)	2	(D)	48	17 431	60	8 836	1	(D)
Monroe, La.	1	(D)	3	415	26	5 624	30	2 684	-	-
Montgomery, Ala.	3	(D)	-	-	58	15 212	123	33 457	3	(D)
Muncie, Ind.	-	-	-	-	23	8 722	25	4 432	2	(D)
Muskegon-Norton Shores-Muskegon Heights, Mich.	1	(D)	-	(D)	67	10 853	47	5 537	-	-
Nashua, N.H.	-	-	1	(D)	29	5 819	34	(D)	-	-
Nashville-Davidson, Tenn.	1	(D)	20	3 064	173	62 603	269	50 831	7	(D)
Nassau-Suffolk, N.Y.	12	8 040	54	(D)	420	191 295	346	94 777	19	(D)
New Bedford, Mass.	2	(D)	5	(D)	37	8 828	41	5 470	1	(D)
New Britain, Conn.	1	(D)	6	(D)	32	9 115	48	4 803	-	-
New Brunswick-Perth Amboy-Sayreville, N.J.	3	(D)	3	77	88	28 940	106	35 422	3	(D)
New Haven-West Haven, Conn.	13	(D)	28	11 991	140	53 940	136	29 901	8	4 283
New London-Norwich, Conn.-R.I.	1	(D)	13	1 657	54	17 153	77	7 209	4	383
New Orleans, La.	6	2 400	14	(D)	212	75 544	225	71 790	7	3 623
New York, N.Y.-N.J.	63	73 098	363	223 450	2 408	2 137 267	1 956	1 242 014	190	444 371
Newark, N.J.	13	(D)	47	14 155	474	163 684	348	88 789	8	(D)
Newark, Ohio	2	(D)	1	(D)	30	4 170	24	5 133	-	-
Newburgh-Middletown, N.Y.	1	(D)	12	4 772	49	16 013	50	8 955	2	(D)
Newport News-Hampton, Va.	2	(D)	7	(D)	40	14 499	67	8 903	4	1 429
Norfolk-Virginia Beach-Portsmouth, Va.-N.C.	5	(D)	8	895	118	43 464	170	32 893	6	(D)

Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Total		Hotels, camps, and membership lodging (SIC 7011 pt., 7032, 704)		Research, testing, and consulting services (SIC 7391, 2, 7)		Selected amusement, recreation, and related services (SIC 792, 7997, 7999 pt., 84)		Selected health services (SIC 805, 8, 9)	
	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.										
Northeast Pennsylvania	469	152 176	12	1 977	1	(D)	25	4 165	47	47 876
Norwalk, Conn.	132	43 581	2	(D)	3	(D)	22	9 843	9	2 411
Ocala, Fla.	60	17 527	3	(D)	-	-	-	-	5	(D)
Odessa, Tex.	46	9 502	-	-	-	-	5	1 796	3	(D)
Oklahoma City, Okla.	568	189 897	27	2 566	3	(D)	22	17 115	33	22 333
Olympia, Wash.	119	28 912	2	(D)	-	-	8	958	4	(D)
Omaha, Nebr.-Iowa	408	179 763	5	(D)	1	(D)	33	14 422	24	33 469
Orlando, Fla.	396	175 527	3	351	2	(D)	21	10 379	30	33 316
Owensboro, Ky.	57	15 649	1	(D)	-	-	6	2 040	3	(D)
Oxnard-Simi Valley-Ventura, Calif.	254	57 717	5	481	1	(D)	12	6 962	17	8 082
Panama City, Fla.	53	8 434	-	-	-	-	3	(D)	7	(D)
Parkersburg-Marietta, W. Va.-Ohio	117	30 690	9	575	2	(D)	7	1 812	7	2 567
Pascagoula-Moss Point, Miss.	49	8 572	-	-	-	-	4	616	4	(D)
Paterson-Clifton-Passaic, N.J.	183	67 292	3	985	-	-	14	(D)	12	15 895
Pensacola, Fla.	158	39 412	4	851	-	-	10	3 789	10	4 915
Peoria, Ill.	277	93 947	14	1 162	1	(D)	23	6 682	29	28 334
Petersburg-Colonial Heights-Hopewell, Va.	50	(D)	-	-	-	-	3	1 294	1	(D)
Philadelphia, Pa.-N.J.	3 023	1 585 252	49	7 345	31	67 063	244	131 535	246	337 998
Phoenix, Ariz.	784	321 618	10	388	4	(D)	47	32 279	58	53 179
Pine Bluff, Ark.	58	18 280	-	-	-	-	3	(D)	9	(D)
Pittsburgh, Pa.	1 890	577 050	55	(D)	8	4 019	103	81 647	100	123 239
Pittsfield, Mass.	112	30 550	2	(D)	-	-	15	4 988	9	3 144
Portland, Maine	235	67 270	2	(D)	2	(D)	22	3 415	9	12 465
Portland, Oreg.-Wash.	935	366 370	12	933	6	(D)	58	31 618	58	78 396
Portsmouth-Dover-Rochester, N.H.-Maine	153	27 338	9	558	-	-	16	3 545	19	5 944
Poughkeepsie, N.Y.	203	64 741	5	(D)	1	(D)	21	5 865	18	16 358
Providence-Warwick-Pawtucket, R.I.-Mass.	732	309 394	23	(D)	4	(D)	43	13 764	69	72 005
Provo-Orem, Utah	53	10 298	1	(D)	-	-	2	(D)	2	(D)
Pueblo, Colo.	98	31 679	1	(D)	1	(D)	4	(D)	13	8 553
Racine, Wis.	116	35 219	3	(D)	-	-	8	3 325	6	8 995
Raleigh-Durham, N.C.	521	256 808	43	3 921	6	(D)	34	10 737	20	14 989
Reading, Pa.	234	66 438	8	770	-	-	21	5 526	7	(D)
Redding, Calif.	85	13 658	2	(D)	1	(D)	6	1 104	2	(D)
Reno, Nev.	167	38 535	3	(D)	-	-	6	(D)	5	1 832
Richland-Kennewick-Pasco, Wash.	91	24 364	-	-	-	-	7	1 247	4	(D)
Richmond, Va.	515	239 796	3	102	1	(D)	48	22 339	29	25 080
Riverside-San Bernardino-Ontario, Calif.	789	215 590	30	4 100	2	(D)	45	34 086	45	33 348
Roanoke, Va.	162	54 777	2	(D)	2	(D)	14	4 097	15	16 962
Rochester, Minn.	94	(D)	4	(D)	-	-	7	2 067	9	(D)
Rochester, N.Y.	621	293 330	15	1 881	4	680	51	33 122	50	93 071
Rockford, Ill.	205	69 449	1	(D)	1	(D)	15	11 177	12	12 166
Rock Hill, S.C.	53	13 707	-	-	-	-	7	3 174	3	(D)
Sacramento, Calif.	817	269 213	12	541	8	3 088	42	16 905	25	32 277
Saginaw, Mich.	125	50 712	-	-	-	-	10	(D)	10	19 654
St. Cloud, Minn.	107	(D)	1	(D)	-	-	4	(D)	9	(D)
St. Joseph, Mo.	82	19 292	1	(D)	-	-	5	(D)	4	(D)
St. Louis, Mo.-Ill.	1 278	633 688	18	2 173	10	(D)	75	61 930	89	134 414
Salem, Oreg.	184	43 164	2	(D)	-	-	12	4 502	15	7 888
Salinas-Seaside-Monterey, Calif.	220	62 316	1	(D)	3	(D)	20	9 801	8	4 195
Salisbury-Concord, N.C.	67	13 073	-	-	-	-	12	(D)	2	(D)
Salt Lake City-Ogden, Utah	476	162 765	9	(D)	5	(D)	37	(D)	14	31 987
San Angelo, Tex.	63	16 960	-	-	-	-	4	(D)	4	7 256
San Antonio, Tex.	574	354 029	1	(D)	4	(D)	40	70 154	51	50 564
San Diego, Calif.	1 103	509 060	19	4 686	13	9 312	67	69 909	78	103 090
San Francisco-Oakland, Calif.	3 077	1 243 708	84	14 888	35	(D)	237	127 607	163	156 172
San Jose, Calif.	742	673 212	9	1 349	9	(D)	62	22 202	46	79 914
Santa Barbara-Santa Maria-Lompoc, Calif.	348	93 469	6	660	3	(D)	25	(D)	24	14 169
Santa Cruz, Calif.	162	31 394	1	(D)	-	-	6	675	11	(D)
Santa Rosa, Calif.	228	63 344	4	537	1	(D)	10	4 816	11	6 701
Sarasota, Fla.	185	66 434	1	(D)	-	-	19	11 616	16	9 490
Savannah, Ga.	148	38 503	1	(D)	2	(D)	15	3 395	9	4 547
Seattle-Everett, Wash.	1 378	644 087	55	5 086	9	(D)	96	68 068	86	214 619
Sharon, Pa.	104	31 859	5	499	1	(D)	3	964	6	8 817
Sheboygan, Wis.	74	11 645	5	(D)	-	-	8	2 079	5	3 364
Sherman-Denison, Tex.	65	7 359	1	(D)	-	-	1	(D)	2	(D)
Shreveport, La.	157	45 392	1	(D)	1	(D)	17	8 833	8	5 566
Sioux City, Iowa-Nebr.	111	28 512	1	(D)	2	(D)	12	2 518	8	5 767
Sioux Falls, S. Dak.	121	39 653	1	(D)	1	(D)	8	3 119	8	9 804
South Bend, Ind.	179	60 841	3	201	1	(D)	12	4 468	9	5 146
Spokane, Wash.	240	89 450	4	(D)	1	(D)	15	4 031	18	27 143
Springfield, Ill.	257	89 059	4	508	-	-	16	(D)	11	(D)
Springfield, Mo.	124	40 341	3	(D)	2	(D)	11	4 357	9	11 562
Springfield, Ohio	124	39 873	15	1 177	-	-	15	3 770	13	17 934
Springfield-Chicopee-Holyoke, Mass.-Conn.	470	184 905	5	(D)	2	(D)	28	13 212	41	34 793
Stamford, Conn.	250	106 702	4	(D)	1	(D)	41	27 829	17	7 421

Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Legal aid societies and similar legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)		Social services (SIC 83)		Selected membership organizations (SIC 861, 2, 4, 9)		Noncommercial educational, scientific, and research organizations (SIC 892)	
	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.										
Northeast Pennsylvania	4	(D)	28	2 258	137	65 671	211	25 492	4	1 746
Norwalk, Conn.	1	(D)	7	1 595	52	18 351	33	6 843	3	(D)
Ocala, Fla.	1	(D)	-	-	27	4 361	24	8 912	-	-
Odessa, Tex.	1	(D)	-	-	12	930	24	5 954	1	(D)
Oklahoma City, Okla.	6	(D)	10	(D)	180	56 647	277	70 217	10	(D)
Olympia, Wash.	-	-	3	(D)	37	5 674	62	11 914	3	(D)
Omaha, Nebr.-Iowa	2	(D)	8	1 454	149	99 105	181	28 193	5	(D)
Orlando, Fla.	5	(D)	13	2 243	148	68 679	170	57 222	4	315
Owensboro, Ky.	1	(D)	2	(D)	23	10 538	21	2 190	-	-
Oxnard-Simi Valley-Ventura, Calif.	3	514	6	490	82	16 585	123	23 187	5	(D)
Panama City, Fla.	-	-	-	-	19	3 261	24	2 165	-	-
Parkersburg-Marietta, W. Va.-Ohio	1	(D)	6	631	40	18 961	45	5 926	-	-
Pascagoula-Moss Point, Miss.	1	(D)	-	-	25	5 651	14	(D)	1	(D)
Paterson-Clifton-Passaic, N.J.	1	(D)	6	466	77	23 426	70	19 278	-	-
Pensacola, Fla.	1	(D)	3	349	63	21 664	64	7 412	3	(D)
Peoria, Ill.	1	(D)	13	(D)	101	38 264	95	17 939	-	-
Petersburg-Colonial Heights-Hopewell, Va.	1	(D)	-	-	16	2 749	28	2 632	1	(D)
Philadelphia, Pa.-N.J.	22	16 783	135	37 253	1 178	630 488	1 069	291 585	49	65 202
Phoenix, Ariz.	9	1 763	17	4 569	274	128 193	355	97 587	10	(D)
Pine Bluff, Ark.	1	(D)	4	588	17	9 247	24	1 680	-	-
Pittsburgh, Pa.	12	(D)	71	19 312	507	185 026	1 019	148 975	15	7 059
Pittsfield, Mass.	1	(D)	4	(D)	45	14 137	31	4 641	5	1 965
Portland, Maine	4	(D)	13	2 681	109	28 657	73	17 091	1	(D)
Portland, Oreg.-Wash.	9	2 549	46	13 248	375	124 070	360	94 684	11	(D)
Portsmouth-Dover-Rochester, N.H.-Maine	2	(D)	7	(D)	40	9 909	59	6 357	1	(D)
Poughkeepsie, N.Y.	3	(D)	19	3 057	89	27 600	42	6 637	5	1 402
Providence-Warwick-Pawtucket, R.I.-Mass.	2	(D)	32	(D)	260	144 785	291	66 549	8	5 788
Provo-Orem, Utah	1	(D)	-	-	24	4 094	22	3 258	1	(D)
Pueblo, Colo.	2	(D)	2	(D)	31	10 030	43	9 896	1	(D)
Racine, Wis.	1	(D)	1	(D)	55	(D)	42	7 762	-	-
Raleigh-Durham, N.C.	7	2 032	8	(D)	159	47 664	224	85 591	20	39 480
Reading, Pa.	1	(D)	3	(D)	48	21 282	144	26 960	2	(D)
Redding, Calif.	3	(D)	2	(D)	33	5 526	35	(D)	1	(D)
Reno, Nev.	1	(D)	5	465	58	20 565	89	14 230	-	-
Richland-Kennewick-Pasco, Wash.	-	-	1	(D)	44	12 610	35	4 301	-	-
Richmond, Va.	3	1 704	6	1 673	168	122 260	253	(D)	4	(D)
Riverside-San Bernardino-Ontario, Calif.	5	(D)	7	(D)	253	78 154	396	60 781	6	791
Roanoke, Va.	1	(D)	2	(D)	51	23 044	73	9 200	2	(D)
Rochester, Minn.	1	(D)	-	-	34	11 057	37	(D)	2	(D)
Rochester, N.Y.	6	2 173	31	3 173	275	115 676	184	40 156	5	3 398
Rockford, Ill.	3	(D)	2	(D)	77	25 293	94	19 603	-	(D)
Rock Hill, S.C.	1	(D)	1	(D)	18	7 094	23	2 880	-	-
Sacramento, Calif.	12	4 466	13	1 503	303	88 399	384	116 539	18	5 495
Saginaw, Mich.	1	(D)	3	(D)	55	14 839	46	11 508	-	-
St. Cloud, Minn.	1	(D)	1	(D)	38	(D)	53	(D)	-	-
St. Joseph, Mo.	2	(D)	-	-	27	7 601	43	7 485	-	-
St. Louis, Mo.-Ill.	4	(D)	32	17 117	474	225 759	555	176 648	21	10 928
Salem, Oreg.	2	(D)	3	71	68	16 089	82	14 168	-	-
Salinas-Seaside-Monterey, Calif.	3	(D)	9	2 876	77	18 487	98	16 209	1	(D)
Salisbury-Concord, N.C.	-	-	1	(D)	28	6 518	24	2 620	-	-
Salt Lake City-Ogden, Utah	6	(D)	9	2 720	141	40 839	248	49 105	7	(D)
San Angelo, Tex.	1	(D)	1	(D)	26	5 339	27	2 328	-	-
San Antonio, Tex.	6	1 338	16	3 251	189	66 541	257	(D)	10	12 439
San Diego, Calif.	4	2 129	17	1 618	393	135 530	480	101 991	32	80 795
San Francisco-Oakland, Calif.	30	24 087	144	36 234	1 118	450 754	1 191	(D)	75	(D)
San Jose, Calif.	5	662	21	(D)	296	131 736	269	90 680	25	(D)
Santa Barbara-Santa Maria-Lompoc, Calif.	3	420	11	1 676	139	37 924	130	21 530	7	2 195
Santa Cruz, Calif.	2	(D)	3	(D)	84	15 701	52	6 824	3	1 636
Santa Rosa, Calif.	2	(D)	4	(D)	96	34 394	97	15 927	3	(D)
Sarasota, Fla.	-	-	4	(D)	36	20 644	104	22 365	5	(D)
Savannah, Ga.	1	(D)	10	753	47	16 710	62	12 350	1	(D)
Seattle-Everett, Wash.	8	3 655	43	5 760	533	201 034	528	133 001	20	(D)
Sharon, Pa.	1	(D)	1	(D)	33	13 307	53	7 770	1	(D)
Sheboygan, Wis.	1	(D)	-	-	31	3 794	24	(D)	-	-
Sherman-Denison, Tex.	-	-	1	(D)	26	(D)	33	2 793	1	(D)
Shreveport, La.	2	(D)	3	170	57	13 088	67	16 712	1	(D)
Sioux City, Iowa-Nebr.	1	(D)	1	(D)	33	13 292	53	6 615	-	-
Sioux Falls, S. Dak.	1	(D)	1	(D)	45	13 054	54	12 282	2	(D)
South Bend, Ind.	2	(D)	5	474	57	34 984	85	12 132	5	(D)
Spokane, Wash.	2	(D)	10	1 044	97	30 703	90	24 650	3	(D)
Springfield, Ill.	1	(D)	6	1 051	82	27 931	136	48 629	1	(D)
Springfield, Mo.	1	(D)	2	(D)	44	18 130	52	5 462	-	-
Springfield, Ohio	2	(D)	3	(D)	31	9 677	45	6 992	-	-
Springfield-Chicopee-Holyoke, Mass.-Conn.	4	(D)	22	6 389	211	69 677	156	57 142	1	(D)
Stamford, Conn.	1	(D)	8	3 882	88	17 710	85	47 052	5	777

Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Total		Hotels, camps, and membership lodging (SIC 7011 pt., 7032, 704)		Research, testing, and consulting services (SIC 7391, 2, 7)		Selected amusement, recreation, and related services (SIC 792, 7997, 7999 pt., 84)		Selected health services (SIC 805, 8, 9)	
	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.										
State College, Pa.	134	18 572	26	(D)	-	-	9	3 910	8	4 202
Steubenville-Weirton, Ohio-W. Va.	125	14 860	2	(D)	1	(D)	6	2 043	3	(D)
Stockton, Calif.	232	53 363	6	682	1	(D)	16	4 792	4	4 788
Syracuse, N.Y.	447	206 905	29	1 644	2	(D)	35	13 408	19	47 598
Tacoma, Wash.	281	99 330	8	1 232	1	(D)	25	14 857	13	19 527
Tallahassee, Fla.	219	64 385	21	2 071	1	(D)	6	2 367	11	4 712
Tampa-St. Petersburg, Fla.	813	322 334	12	(D)	-	-	41	25 682	64	55 661
Terre Haute, Ind.	139	21 551	11	889	-	-	10	1 560	12	(D)
Texarkana, Tex.-Texarkana, Ark.	61	13 125	-	-	1	(D)	4	1 673	5	2 448
Toledo, Ohio-Mich.	489	178 002	22	1 586	1	(D)	41	17 977	28	43 795
Topeka, Kans.	269	72 431	12	518	-	-	10	(D)	6	4 264
Trenton, N.J.	291	240 191	7	1 644	5	(D)	19	(D)	20	25 631
Tucson, Ariz.	373	144 976	14	(D)	6	(D)	30	23 088	19	22 610
Tulsa, Okla.	374	160 234	10	(D)	3	148	29	(D)	17	17 830
Tuscaloosa, Ala.	102	20 165	27	4 718	2	(D)	4	(D)	7	4 078
Tyler, Tex.	83	17 756	-	-	1	(D)	11	2 984	1	(D)
Utica-Rome, N.Y.	257	71 053	7	(D)	1	(D)	22	5 424	19	28 914
Vallejo-Fairfield-Napa, Calif.	222	48 493	2	(D)	1	(D)	16	3 471	13	4 753
Victoria, Tex.	48	13 427	-	-	-	-	2	(D)	7	2 879
Vineland-Millville-Bridgeton, N.J.	77	24 955	5	869	-	-	7	2 208	10	7 494
Visalia-Tulare-Porterville, Calif.	130	35 876	3	(D)	-	-	5	(D)	13	6 915
Waco, Tex.	121	47 421	2	(D)	1	(D)	7	3 323	3	2 144
Washington, D.C.-Md.-Va.	3 658	4 576 159	37	7 934	104	136 596	164	168 812	95	240 819
Waterbury, Conn.	101	28 379	1	(D)	2	(D)	6	974	11	8 662
Waterloo-Cedar Falls, Iowa	106	37 235	3	(D)	-	-	10	3 142	6	8 173
Wausau, Wis.	83	15 600	1	(D)	-	-	9	1 958	3	1 096
West Palm Beach-Boca Raton, Fla.	397	164 459	2	(D)	-	-	41	40 150	24	18 447
Wheeling, W. Va.-Ohio	162	33 103	4	337	-	-	9	1 666	13	15 476
Wichita, Kans.	295	108 168	5	254	2	(D)	25	12 080	22	14 731
Wichita Falls, Tex.	98	36 210	1	(D)	1	(D)	6	3 153	4	2 683
Williamsport, Pa.	101	30 888	6	1 016	1	(D)	6	1 019	5	5 136
Wilmington, Del.-N.J.-Md.	427	143 106	9	2 352	1	(D)	39	25 612	18	21 353
Wilmington, N.C.	93	15 238	1	(D)	-	-	7	2 304	6	(D)
Worcester, Mass.	275	121 075	8	423	2	(D)	15	6 381	20	22 747
Yakima, Wash.	147	43 576	2	(D)	-	-	9	2 866	12	7 637
York, Pa.	276	75 705	17	1 286	1	(D)	21	6 529	24	20 437
Youngstown-Warren, Ohio	303	92 000	9	1 049	1	(D)	22	9 374	25	20 571
Yuba City, Calif.	64	8 660	1	(D)	-	-	4	176	3	(D)

Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas: 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Legal aid societies and similar legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)		Social services (SIC 83)		Selected membership organizations (SIC 861, 2, 4, 9)		Noncommercial educational, scientific, and research organizations (SIC 892)	
	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)	Number	Revenue (\$1,000)
STANDARD METROPOLITAN STATISTICAL AREAS—Con.										
State College, Pa.	1	(D)	5	1 004	38	4 699	46	2 444	1	(D)
Steubenville-Weirton, Ohio-W. Va. ...	1	(D)	4	322	33	5 738	75	5 281	-	-
Stockton, Calif.	1	(D)	3	(D)	79	20 418	120	21 866	2	(D)
Syracuse, N.Y.	4	(D)	29	7 576	158	68 889	161	(D)	10	(D)
Tacoma, Wash.	1	(D)	8	(D)	107	35 457	118	25 584	-	-
Tallahassee, Fla.	2	(D)	3	(D)	62	13 414	108	39 452	5	970
Tampa-St. Petersburg, Fla.	3	(D)	12	3 620	311	118 736	356	112 505	14	4 122
Terre Haute, Ind.	-	-	2	(D)	40	10 109	63	6 423	1	(D)
Texarkana, Tex.-Texarkana, Ark.	1	(D)	2	(D)	24	5 239	24	2 712	-	-
Toledo, Ohio-Mich.	2	(D)	10	1 300	178	65 946	201	44 607	6	649
Topeka, Kans.	4	(D)	9	(D)	84	26 786	143	33 988	1	(D)
Trenton, N.J.	2	(D)	8	770	100	39 424	121	37 206	9	(D)
Tucson, Ariz.	3	1 198	11	1 696	150	48 989	136	32 272	4	(D)
Tulsa, Okla.	3	(D)	7	(D)	139	58 387	160	57 028	6	(D)
Tuscaloosa, Ala.	2	(D)	-	-	17	3 583	42	4 539	1	(D)
Tyler, Tex.	1	(D)	2	(D)	28	7 135	39	6 774	-	-
Utica-Rome, N.Y.	4	(D)	9	624	78	15 369	113	13 781	4	2 368
Vallejo-Fairfield-Napa, Calif.	2	(D)	2	(D)	80	27 683	105	10 000	1	(D)
Victoria, Tex.	1	(D)	-	-	16	6 281	19	2 568	3	(D)
Vineland-Millville-Bridgeton, N.J.	1	(D)	2	(D)	27	11 264	25	2 498	-	-
Visalia-Tulare-Porterville, Calif.	1	(D)	-	-	47	19 849	61	7 910	-	-
Waco, Tex.	1	(D)	1	(D)	31	22 297	71	15 007	4	(D)
Washington, D.C.-Md.-Va.	47	20 778	143	103 976	1 045	1 117 817	1 806	2 344 826	217	434 601
Waterbury, Conn.	1	(D)	4	455	39	10 759	37	6 997	-	-
Waterloo-Cedar Falls, Iowa	1	(D)	-	-	44	9 740	42	15 618	-	-
Wausau, Wis.	1	(D)	2	(D)	32	3 862	33	6 024	2	(D)
West Palm Beach-Boca Raton, Fla.	3	(D)	8	1 396	99	48 362	216	53 179	4	1 823
Wheeling, W. Va.-Ohio	-	(D)	3	(D)	42	7 071	90	8 229	1	(D)
Wichita, Kans.	1	(D)	3	274	108	48 370	125	26 579	4	(D)
Wichita Falls, Tex.	1	(D)	2	(D)	37	18 407	46	8 579	-	-
Williamsport, Pa.	1	(D)	5	(D)	19	12 754	58	10 400	-	-
Wilmington, Del.-N.J.-Md.	4	(D)	23	6 431	161	51 919	164	31 739	8	2 624
Wilmington, N.C.	1	(D)	2	(D)	40	5 145	36	4 111	-	-
Worcester, Mass.	1	(D)	10	2 640	119	59 720	93	14 846	7	(D)
Yakima, Wash.	-	-	3	(D)	60	21 984	59	8 343	2	(D)
York, Pa.	2	(D)	14	1 305	83	24 651	113	20 956	1	(D)
Youngstown-Warren, Ohio	1	(D)	6	1 734	95	42 473	142	16 134	2	(D)
Yuba City, Calif.	1	(D)	-	-	22	3 337	31	(D)	2	(D)

Table 6a. Standard Metropolitan Statistical Areas Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1982

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SMSA's and SMSA's, see appendix D]

Geographic area	Rank ¹	Cumulative			Geographic area	Rank ¹	Cumulative		
		Receipts (\$1,000)	Receipts (\$1,000)	Percent of U.S. total			Receipts (\$1,000)	Receipts (\$1,000)	Percent of U.S. total
United States	(X)	426 981 971	426 981 971	100.0	Harrisburg, Pa., SMSA.....	81	807 883	312 088 922	73.1
New York, N.Y.-N.J., SMSA.....	1	32 707 518	32 707 518	7.7	Wichita, Kans., SMSA.....	82	806 598	312 895 520	73.3
Los Angeles-Long Beach, Calif., SMSA.....	2	29 062 825	61 770 343	14.5	Anchorage, Alaska, SMSA.....	83	795 264	313 690 784	73.5
Chicago, Ill., SMSA.....	3	17 255 622	79 025 965	18.5	Des Moines, Iowa, SMSA.....	84	795 064	314 485 848	73.7
Washington, D.C.-Md.-Va., SMSA.....	4	12 738 797	91 764 762	21.5	Paterson-Clifton-Passaic, N.J., SMSA.....	85	773 106	315 258 954	73.8
Houston, Tex., SMSA.....	5	11 436 180	103 200 942	24.2	Allentown-Bethlehem-Easton, Pa.-N.J., SMSA.....	86	759 961	316 018 915	74.0
San Francisco-Oakland, Calif., SMSA.....	6	11 010 749	114 211 691	26.7	Little Rock-North Little Rock, Ark., SMSA.....	87	753 468	316 772 383	74.2
Boston, Mass., SMSA.....	7	9 931 377	124 143 068	29.1	Wilmington, Del.-N.J.-Md., SMSA.....	88	746 126	317 518 509	74.4
Philadelphia, Pa.-N.J., SMSA.....	8	9 800 618	133 943 686	31.4	Northeast Pennsylvania, SMSA.....	89	730 524	318 249 033	74.5
Dallas-Fort Worth, Tex., SMSA.....	9	8 568 403	142 512 089	33.4	Santa Barbara-Santa Maria-Lompoc, Calif., SMSA.....	90	728 872	318 977 905	74.7
Detroit, Mich., SMSA.....	10	8 168 424	150 680 513	35.3	Jersey City, N.J., SMSA.....	91	719 994	319 697 899	74.9
Anaheim-Santa Ana-Garden Grove, Calif., SMSA.....	11	6 706 056	157 386 569	36.9	New Haven-West Haven, Conn., SMSA.....	92	716 080	320 413 979	75.0
Nassau-Suffolk, N.Y., SMSA.....	12	5 831 382	163 217 951	38.2	Trenton, N.J., SMSA.....	93	697 201	321 111 180	75.2
Atlanta, Ga., SMSA.....	13	5 767 293	168 985 234	39.6	Bridgeport, Conn., SMSA.....	94	695 810	321 806 990	75.4
Denver-Boulder, Colo., SMSA.....	14	5 371 553	174 356 787	40.8	Bakersfield, Calif., SMSA.....	95	684 858	322 491 848	75.5
Pittsburgh, Pa., SMSA.....	15	5 000 937	179 357 724	42.0	Shreveport, La., SMSA.....	96	678 370	323 170 218	75.7
Minneapolis-St. Paul, Minn.-Wis., SMSA.....	16	4 879 793	184 237 517	43.1	Gary-Hammond-East Chicago, Ind., SMSA.....	97	672 392	323 842 610	75.8
Newark, N.J., SMSA.....	17	4 857 662	189 095 179	44.3	Springfield-Holyoke-Holyoke, Mass.-Conn., SMSA.....	98	665 870	324 508 480	76.0
St. Louis, Mo., SMSA.....	18	4 721 509	193 816 688	45.4	Madison, Wis., SMSA.....	99	665 726	325 174 206	76.2
Miami, Fla., SMSA.....	19	4 535 639	198 352 327	46.5	Corpus Christi, Tex., SMSA.....	100	658 390	325 832 596	76.3
San Diego, Calif., SMSA.....	20	4 357 763	202 710 090	47.5	Mobile, Ala., SMSA.....	101	617 198	326 449 794	76.5
San Jose, Calif., SMSA.....	21	4 131 601	206 841 691	48.4	Beaumont-Port Arthur-Orange, Tex., SMSA.....	102	604 676	327 054 470	76.6
Seattle-Everett, Wash., SMSA.....	22	4 032 875	210 874 566	49.4	Youngstown-Warren, Ohio, SMSA.....	103	604 300	327 658 770	76.7
Las Vegas, Nev., SMSA.....	23	3 962 731	214 837 297	50.3	Tacoma, Wash., SMSA.....	104	603 476	328 262 246	76.9
Cleveland, Ohio, SMSA.....	24	3 787 374	218 624 671	51.2	El Paso, Tex., SMSA.....	105	600 182	328 862 428	77.0
Phoenix, Ariz., SMSA.....	25	3 621 156	222 245 827	52.1	Columbia, S.C., SMSA.....	106	592 227	329 454 655	77.2
Baltimore, Md., SMSA.....	26	3 565 818	225 811 645	52.9	Jackson, Miss., SMSA.....	107	591 085	330 045 740	77.3
Tampa-St. Petersburg, Fla., SMSA.....	27	3 330 516	229 142 161	53.7	Richland-Kennewick-Pasco, Wash., SMSA.....	108	590 732	330 636 472	77.4
Kansas City, Mo.-Kans., SMSA.....	28	3 054 863	232 197 024	54.4	Lexington-Fayette, Ky., SMSA.....	109	581 195	331 217 667	77.6
New Orleans, La., SMSA.....	29	2 968 743	235 165 767	55.1	Colorado Springs, Colo., SMSA.....	110	568 497	331 786 164	77.7
Cincinnati, Ohio-Ky.-Ind., SMSA.....	30	2 675 800	237 841 567	55.7	Spokane, Wash., SMSA.....	111	565 715	332 351 879	77.8
Fort Lauderdale-Hollywood, Fla., SMSA.....	31	2 538 892	240 380 459	56.3	Flint, Mich., SMSA.....	112	563 259	332 915 138	78.0
Milwaukee, Wis., SMSA.....	32	2 501 931	242 882 390	56.9	Fort Wayne, Ind., SMSA.....	113	555 172	333 470 310	78.1
Orlando, Fla., SMSA.....	33	2 501 055	245 383 445	57.5	Chattanooga, Tenn.-Ga., SMSA.....	114	544 606	334 014 916	78.2
Portland, Oreg.-Wash., SMSA.....	34	2 418 866	247 802 311	58.0	Salinas-Seaside-Monterey, Calif., SMSA.....	115	543 861	334 558 777	78.4
Columbus, Ohio, SMSA.....	35	2 334 050	250 136 361	58.6	Lansing-East Lansing, Mich., SMSA.....	116	530 514	335 089 291	78.5
Riverside-San Bernardino-Ontario, Calif., SMSA.....	36	2 154 856	252 291 217	59.1	Reading, Pa., SMSA.....	117	525 824	335 615 115	78.6
Atlantic City, N.J., SMSA.....	37	2 148 514	254 439 731	59.6	Newport News-Hampton, Va., SMSA.....	118	524 530	336 139 645	78.7
Indianapolis, Ind., SMSA.....	38	2 061 750	256 501 481	60.1	Ann Arbor, Mich., SMSA.....	119	516 295	336 655 940	78.8
Honolulu, Hawaii, SMSA.....	39	1 974 216	258 475 697	60.5	Huntsville, Ala., SMSA.....	120	506 970	337 162 910	79.0
Oklahoma City, Okla., SMSA.....	40	1 968 909	260 444 606	61.0	Stockton, Calif., SMSA.....	121	504 290	337 667 200	79.1
Sacramento, Calif., SMSA.....	41	1 960 185	262 404 791	61.5	Davenport-Rock Island-Moline, Iowa-Ill., SMSA.....	122	496 956	338 164 156	79.2
San Antonio, Tex., SMSA.....	42	1 919 289	264 324 080	61.9	Sarasota, Fla., SMSA.....	123	493 763	338 657 919	79.3
Hartford, Conn., SMSA.....	43	1 902 594	266 226 674	62.4	Worcester, Mass., SMSA.....	124	493 534	339 151 453	79.4
Tulsa, Okla., SMSA.....	44	1 718 381	267 945 055	62.8	Lakeland-Winter Haven, Fla., SMSA.....	125	489 483	339 640 936	79.5
Salt Lake City-Ogden, Utah, SMSA.....	45	1 694 191	269 639 246	63.2	Norwalk, Conn., SMSA.....	126	484 017	340 124 953	79.7
Nashville-Davidson, Tenn., SMSA.....	46	1 677 482	271 316 728	63.5	Charleston-North Charleston, S.C., SMSA.....	127	477 145	340 602 098	79.8
Buffalo, N.Y., SMSA.....	47	1 648 518	272 965 246	63.9	Daytona Beach, Fla., SMSA.....	128	476 208	341 078 306	79.9
Jacksonville, Fla., SMSA.....	48	1 595 518	274 560 764	64.3	Peoria, Ill., SMSA.....	129	472 915	341 551 221	80.0
Birmingham, Ala., SMSA.....	49	1 572 138	276 132 902	64.7	Evansville, Ind.-Ky., SMSA.....	130	469 154	342 020 375	80.1
Memphis, Tenn.-Ark.-Miss., SMSA.....	50	1 518 392	277 651 294	65.0	Canton, Ohio, SMSA.....	131	459 924	342 480 299	80.2
Albuquerque, N. Mex., SMSA.....	51	1 474 896	279 126 190	65.4	Santa Rosa, Calif., SMSA.....	132	437 968	342 918 267	80.3
West Palm Beach-Boca Raton, Fla., SMSA.....	52	1 468 599	280 594 789	65.7	South Bend, Ind., SMSA.....	133	436 621	343 354 888	80.4
Louisville, Ky.-Ind., SMSA.....	53	1 459 712	282 054 501	66.1	Fort Myers-Cape Coral, Fla., SMSA.....	134	423 056	343 777 944	80.5
Austin, Tex., SMSA.....	54	1 422 338	283 476 839	66.4	Lancaster, Pa., SMSA.....	135	411 251	344 189 195	80.6
Reno, Nev., SMSA.....	55	1 382 904	284 859 743	66.7	Charleston, W. Va., SMSA.....	136	397 590	344 586 785	80.7
Charlotte-Gastonia, N.C., SMSA.....	56	1 354 910	286 214 653	67.0	Rockford, Ill., SMSA.....	137	397 136	344 983 921	80.8
Albany-Schenectady-Troy, N.Y., SMSA.....	57	1 329 323	287 543 976	67.3	Montgomery, Ala., SMSA.....	138	394 953	345 378 874	80.9
Dayton, Ohio, SMSA.....	58	1 301 235	288 845 211	67.6	Lubbock, Tex., SMSA.....	139	388 487	345 767 361	81.0
Rochester, N.Y., SMSA.....	59	1 293 197	290 138 408	68.0	Vallejo-Fairfield-Napa, Calif., SMSA.....	140	387 844	346 155 205	81.1
Norfolk-Virginia Beach-Portsmouth, Va.-N.C., SMSA.....	60	1 249 722	291 388 130	68.2	Pensacola, Fla., SMSA.....	141	386 638	346 541 843	81.2
Knoxville, Tenn., SMSA.....	61	1 241 556	292 629 686	68.5	Modesto, Calif., SMSA.....	142	384 323	346 926 166	81.3
Providence-Warwick-Pawtucket, R.I.-Mass., SMSA.....	62	1 236 375	293 866 061	68.8	Portland, Maine, SMSA.....	143	377 829	347 303 995	81.3
Omaha, Nebr.-Iowa, SMSA.....	63	1 232 491	295 098 552	69.1	Eugene-Springfield, Oreg., SMSA.....	144	373 884	347 677 879	81.4
Richmond, Va., SMSA.....	64	1 203 592	296 302 144	69.4	Kalamazoo-Portage, Mich., SMSA.....	145	373 234	348 051 113	81.5
Toledo, Ohio-Mich., SMSA.....	65	1 105 900	297 408 044	69.7	Lincoln, Nebr., SMSA.....	146	370 974	348 422 087	81.6
Greensboro-Winston-Salem-High Point, N.C., SMSA.....	66	1 090 857	298 498 901	69.9	York, Pa., SMSA.....	147	369 835	348 791 922	81.7
Stamford, Conn., SMSA.....	67	1 030 945	299 529 846	70.2	Johnson City-Kingsport-Bristol, Tenn.-Va., SMSA.....	148	369 164	349 161 086	81.8
New Brunswick-Perth Amboy-Sayreville, N.J., SMSA.....	68	1 028 994	300 558 840	70.4	Odessa, Tex., SMSA.....	149	368 461	349 529 547	81.9
Grand Rapids, Mich., SMSA.....	69	979 788	301 538 628	70.6	Augusta, Ga.-S.C., SMSA.....	150	362 607	349 892 154	81.9
Baton Rouge, La., SMSA.....	70	960 851	302 499 479	70.8	Lawrence-Haverhill, Mass.-N.H., SMSA.....	151	356 525	350 248 679	82.0
Tucson, Ariz., SMSA.....	71	958 051	303 457 530	71.1	Appleton-Oshkosh, Wis., SMSA.....	152	352 296	350 600 975	82.1
Raleigh-Durham, N.C., SMSA.....	72	934 616	304 392 146	71.3	Gavannah, Ga., SMSA.....	153	348 477	350 949 452	82.2
Oxnard-Simi Valley-Ventura, Calif., SMSA.....	73	901 544	305 293 690	71.5	Roanoke, Va., SMSA.....	154	346 293	351 295 745	82.3
Greenville-Spartanburg, S.C., SMSA.....	74	891 772	306 185 462	71.7	Amarillo, Tex., SMSA.....	155	342 606	351 638 351	82.4
Akron, Ohio, SMSA.....	75	883 980	307 069 442	71.9	Springfield, Mo., SMSA.....	156	339 572	351 977 923	82.4
Fresno, Calif., SMSA.....	76	853 465	307 922 907	72.1	Tyler, Tex., SMSA.....	157	332 927	352 310 850	82.5
Lafayette, La., SMSA.....	77	852 315	308 775 222	72.3	Midland, Tex., SMSA.....	158	328 985	352 639 835	82.6
Long Branch-Asbury Park, N.J., SMSA.....	78	847 782	309 623 004	72.5	Boise City, Idaho, SMSA.....	159	325 847	352 965 682	82.7
Syracuse, N.Y., SMSA.....	79	844 107	310 467 111	72.7	Springfield, Ill., SMSA.....	160	324 652	353 290 334	82.7
Melbourne-Titusville-Cocoa, Fla., SMSA.....	80	813 928	311 281 039	72.9					

See footnotes at end of table.

Table 6a. Standard Metropolitan Statistical Areas Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSSA's and SMSA's, see appendix D]

Geographic area	Rank ¹	Cumulative			Geographic area	Rank ¹	Cumulative		
		Receipts (\$1,000)	Receipts (\$1,000)	Percent of U.S. total			Receipts (\$1,000)	Receipts (\$1,000)	Percent of U.S. total
Duluth-Superior, Minn.-Wis., SMSA	161	323 115	353 613 449	82.8	Lynchburg, Va., SMSA	241	154 130	371 362 036	87.0
Erie, Pa., SMSA	162	321 791	353 935 240	82.9	Charlottesville, Va., SMSA	242	151 111	371 513 147	87.0
Macon, Ga., SMSA	163	321 629	354 256 869	83.0	State College, Pa., SMSA	243	150 983	371 664 130	87.0
Lake Charles, La., SMSA	164	310 867	354 567 736	83.0	Bryan-College Station, Tex., SMSA	244	150 749	371 814 879	87.1
Longview-Marshall, Tex., SMSA	165	310 704	354 878 440	83.1	Muncie, Ind., SMSA	245	149 557	371 964 436	87.1
New London-Norwich, Conn.-R.I., SMSA	166	309 414	355 187 854	83.2	Vineland-Millville-Bridgeton, N.J., SMSA	246	149 394	372 113 830	87.1
Binghamton, N.Y.-Pa., SMSA	167	303 429	355 491 283	83.3	Owensboro, Ky., SMSA	247	149 094	372 262 924	87.2
Tallahassee, Fla., SMSA	168	302 145	355 793 428	83.3	New Bedford, Mass., SMSA	248	148 673	372 411 597	87.2
Waterbury, Conn., SMSA	169	292 746	356 086 174	83.4	Bloomington-Normal, Ill., SMSA	249	147 928	372 559 525	87.3
Topeka, Kans., SMSA	170	287 551	356 373 725	83.5	Springfield, Ohio, SMSA	250	146 895	372 706 420	87.3
Danbury, Conn., SMSA	171	281 456	356 655 181	83.5	Lafayette-West Lafayette, Ind., SMSA	251	145 526	372 851 946	87.3
Manchester, N.H., SMSA	172	278 387	356 933 568	83.6	Texarkana, Tex.-Texarkana, Ark., SMSA	252	145 119	372 997 065	87.4
Newburgh-Middletown, N.Y., SMSA	173	276 936	357 210 504	83.7	Victoria, Tex., SMSA	253	144 915	373 141 980	87.4
Utica-Rome, N.Y., SMSA	174	276 386	357 486 890	83.7	Bismarck, N. Dak., SMSA	254	143 988	373 285 968	87.4
Salem, Oreg., SMSA	175	273 289	357 760 179	83.8	Hickory, N.C., SMSA	255	143 870	373 429 838	87.5
Billings, Mont., SMSA	176	271 651	358 031 830	83.9	St. Cloud, Minn., SMSA	256	143 822	373 573 660	87.5
Santa Cruz, Calif., SMSA	177	271 090	358 302 920	83.9	Mansfield, Ohio, SMSA	257	143 246	373 716 906	87.5
Green Bay, Wis., SMSA	178	270 589	358 573 509	84.0	Columbia, Mo., SMSA	258	142 293	373 859 199	87.6
Huntington-Ashland, W. Va.-Ky.-Ohio, SMSA	179	265 903	358 839 412	84.0	Olympia, Wash., SMSA	259	139 734	373 998 933	87.6
Galveston-Texas City, Tex., SMSA	180	263 285	359 102 697	84.1	Dubuque, Iowa, SMSA	260	139 291	374 138 224	87.6
Cedar Rapids, Iowa, SMSA	181	262 802	359 365 499	84.2	Bangor, Maine, SMSA	261	138 778	374 277 002	87.7
Waco, Tex., SMSA	182	261 577	359 627 076	84.2	Bellingham, Wash., SMSA	262	137 457	374 414 459	87.7
Poughkeepsie, N.Y., SMSA	183	261 307	359 888 383	84.3	Tuscaloosa, Ala., SMSA	263	136 186	374 550 645	87.7
Fargo-Moorhead, N. Dak.-Minn., SMSA	184	258 449	360 146 832	84.3	Athens, Ga., SMSA	264	134 985	374 685 630	87.8
Saginaw, Mich., SMSA	185	254 624	360 401 656	84.4	Salisbury-Concord, N.C., SMSA	265	131 828	374 817 458	87.8
Biloxi-Gulfport, Miss., SMSA	186	252 283	360 653 939	84.5	Florence, Ala., SMSA	266	131 698	374 949 156	87.8
McAllen-Pharr-Edinburg, Tex., SMSA	187	249 063	360 903 002	84.5	Pueblo, Colo., SMSA	267	129 414	375 078 570	87.8
Brownsville-Harlingen-San Benito, Tex., SMSA	188	249 054	361 152 056	84.6	Florence, S.C., SMSA	268	129 001	375 207 571	87.9
Hamilton-Middletown, Ohio, SMSA	189	248 673	361 400 729	84.6	Janesville-Beloit, Wis., SMSA	269	128 523	375 336 094	87.9
Gainesville, Fla., SMSA	190	245 593	361 646 322	84.7	Eau Claire, Wis., SMSA	270	128 388	375 464 482	87.9
Lowell, Mass.-N.H., SMSA	191	241 162	361 887 484	84.8	Fall River, Mass.-R.I., SMSA	271	128 358	375 592 840	88.0
Abilene, Tex., SMSA	192	237 227	362 124 711	84.8	Rochester, Minn., SMSA	272	125 314	375 718 154	88.0
Columbus, Ga.-Ala., SMSA	193	236 865	362 361 576	84.9	Great Falls, Mont., SMSA	273	123 343	375 841 497	88.0
Wichita Falls, Tex., SMSA	194	234 532	362 596 108	84.9	Joplin, Mo., SMSA	274	122 880	375 964 377	88.1
Casper, Wyo., SMSA	195	233 089	362 829 197	85.0	Pittsfield, Mass., SMSA	275	121 701	376 086 078	88.1
Visalia-Tulare-Porterville, Calif., SMSA	196	232 576	363 061 773	85.0	Glens Falls, N.Y., SMSA	276	121 638	376 207 716	88.1
Fort Smith, Ark.-Okla., SMSA	197	231 797	363 293 570	85.1	Iowa City, Iowa, SMSA	277	120 614	376 328 330	88.1
Killeen-Temple, Tex., SMSA	198	229 566	363 523 136	85.1	Grand Forks, N. Dak.-Minn., SMSA	278	120 301	376 448 631	88.2
Asheville, N.C., SMSA	199	222 210	363 745 346	85.2	Las Cruces, N. Mex., SMSA	279	120 033	376 568 664	88.2
Lorain-Elyria, Ohio, SMSA	200	219 171	363 964 517	85.2	Greeley, Colo., SMSA	280	120 012	376 688 676	88.2
Jackson, Mich., SMSA	201	217 597	364 182 114	85.3	Pascagoula-Moss Point, Miss., SMSA	281	117 405	376 806 081	88.2
Sioux Falls, S. Dak., SMSA	202	216 131	364 398 245	85.3	Petersburg-Colonial Heights-Hopewell, Va., SMSA	282	114 401	376 920 482	88.3
Provo-Orem, Utah, SMSA	203	216 000	364 614 245	85.4	Staubenville-Weirton, Ohio-W. Va., SMSA	283	113 133	377 033 615	88.3
Fort Collins, Colo., SMSA	204	207 084	364 821 329	85.4	Altoona, Pa., SMSA	284	112 788	377 146 403	88.3
Monroe, La., SMSA	205	204 628	365 025 957	85.5	Sheboygan, Wis., SMSA	285	112 447	377 258 850	88.4
Champaign-Urbana-Rantoul, Ill., SMSA	206	202 869	365 228 826	85.5	Wausau, Wis., SMSA	286	112 429	377 371 279	88.4
Yakima, Wash., SMSA	207	201 047	365 429 873	85.6	Anderson, Ind., SMSA	287	108 078	377 479 357	88.4
Fayetteville, N.C., SMSA	208	200 874	365 630 747	85.6	Laredo, Tex., SMSA	288	107 953	377 587 310	88.4
Johnstown, Pa., SMSA	209	199 165	365 829 912	85.7	Yuba City, Calif., SMSA	289	107 942	377 695 252	88.5
Bradenton, Fla., SMSA	210	195 620	366 025 532	85.7	Sherman-Denison, Tex., SMSA	290	106 902	377 802 154	88.5
Elkhart, Ind., SMSA	211	193 260	366 218 792	85.8	Anderson, S.C., SMSA	291	106 553	377 908 707	88.5
Lima, Ohio, SMSA	212	192 780	366 411 572	85.8	Burlington, N.C., SMSA	292	104 713	378 013 420	88.5
Parkersburg-Marietta, W. Va.-Ohio, SMSA	213	190 044	366 601 616	85.9	St. Joseph, Mo., SMSA	293	104 344	378 117 764	88.6
Decatur, Ill., SMSA	214	189 337	366 790 953	85.9	Kankakee, Ill., SMSA	294	102 716	378 220 480	88.6
Burlington, Vt., SMSA	215	186 188	366 977 141	85.9	Bloomington, Ind., SMSA	295	101 406	378 321 886	88.6
Racine, Wis., SMSA	216	184 840	367 161 981	86.0	Fitchburg-Leominster, Mass., SMSA	296	101 372	378 423 258	88.6
Waterloo-Cedar Falls, Iowa, SMSA	217	183 774	367 345 755	86.0	Enid, Okla., SMSA	297	101 258	378 524 516	88.7
Portsmouth-Dover-Rochester, N.H.-Maine, SMSA	218	182 688	367 528 443	86.1	Bay City, Mich., SMSA	298	100 451	378 624 967	88.7
Wheeling, W. Va.-Ohio, SMSA	219	179 792	367 708 235	86.2	Hagerstown, Md., SMSA	299	99 838	378 724 805	88.7
Redding, Calif., SMSA	220	179 365	367 887 600	86.2	Williamsport, Pa., SMSA	300	98 486	378 823 291	88.7
Chico, Calif., SMSA	221	178 633	368 066 233	86.2	Sharon, Pa., SMSA	301	97 984	378 921 275	88.7
Nashua, N.H., SMSA	222	178 626	368 244 859	86.2	Kenosha, Wis., SMSA	302	96 427	379 017 702	88.8
Wilmington, N.C., SMSA	223	178 006	368 422 065	86.3	Clarksville-Hopkinsville, Tenn.-Ky., SMSA	303	95 496	379 113 196	88.8
Bremerton, Wash., SMSA	224	177 174	368 600 039	86.3	Lewiston-Auburn, Maine, SMSA	304	95 041	379 208 239	88.8
Brookton, Mass., SMSA	225	173 924	368 773 963	86.4	Newark, Ohio, SMSA	305	94 404	379 302 643	88.8
Fort Walton Beach, Fla., SMSA	226	171 161	368 945 124	86.4	Lawton, Okla., SMSA	306	93 755	379 396 398	88.9
Alexandria, La., SMSA	227	170 583	369 115 707	86.4	Kokomo, Ind., SMSA	307	87 317	379 483 715	88.9
Sioux City, Iowa-Nebr., SMSA	228	170 125	369 285 832	86.5	Anniston, Ala., SMSA	308	84 405	379 568 120	88.9
Muskegon-Norton Shores-Muskegon Heights, Mich., SMSA	229	168 756	369 454 588	86.5	Elmira, N.Y., SMSA	309	82 791	379 650 911	88.9
Fayetteville-Springdale, Ark., SMSA	230	166 033	369 620 621	86.6	Pine Bluff, Ark., SMSA	310	82 724	379 733 635	88.9
New Britain, Conn., SMSA	231	165 437	369 786 058	86.6	Gadsden, Ala., SMSA	311	77 582	379 811 217	89.0
San Angelo, Tex., SMSA	232	163 165	369 949 223	86.6	Rock Hill, S.C., SMSA	312	76 961	379 888 178	89.0
Ocala, Fla., SMSA	233	162 725	370 111 948	86.7	Darville, Va., SMSA	313	75 238	379 963 416	89.0
Benton Harbor, Mich., SMSA	234	161 300	370 273 248	86.8	Meriden, Conn., SMSA	314	70 381	380 033 797	89.0
Panama City, Fla., SMSA	235	157 117	370 430 365	86.8	Cumberland, Md.-W. Va., SMSA	315	66 417	380 100 214	89.0
Terre Haute, Ind., SMSA	236	156 461	370 586 826	86.8	Lawrence, Kans., SMSA	316	58 025	380 158 239	89.0
La Crosse, Wis., SMSA	237	156 053	370 742 879	86.8	Bristol, Conn., SMSA	317	57 556	380 215 795	89.0
Medford, Oreg., SMSA	238	155 624	370 898 503	86.9	Jacksonville, N.C., SMSA	318	51 037	380 266 832	89.1
Battle Creek, Mich., SMSA	239	154 984	371 053 487	86.9					
Albany, Ga., SMSA	240	154 419	371 207 906	86.9					

¹Standard metropolitan statistical areas with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

Table 6b. Standard Metropolitan Statistical Areas Ranked by Volume of Revenue of Firms Exempt From Federal Income Tax: 1982

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D.]

Geographic area	Rank ¹	Cumulative			Geographic area	Rank ¹	Cumulative		
		Revenue (\$1,000)	Revenue (\$1,000)	Percent of U.S. total			Revenue (\$1,000)	Revenue (\$1,000)	Percent of U.S. total
United States	(X)	61 488 432	61 488 432	100.0	Wilmington, Del.-N.J.-Md., SMSA	71	143 106	43 501 116	70.7
New York, N.Y.-N.J., SMSA	1	5 852 252	5 852 252	9.5	Akron, Ohio, SMSA	72	135 925	43 637 041	71.0
Washington, D.C.-Md.-Va., SMSA	2	4 576 159	10 428 411	17.0	Allentown-Bethlehem-Easton, Pa.-N.J., SMSA	73	134 559	43 771 600	71.2
Los Angeles-Long Beach, Calif., SMSA	3	3 386 727	13 815 138	22.5	Grand Rapids, Mich., SMSA	74	131 542	43 903 142	71.4
Chicago, Ill., SMSA	4	3 128 724	16 943 862	27.6	Greensboro-Winston-Salem-High Point, N.C., SMSA	75	128 420	44 031 562	71.6
Boston, Mass., SMSA	5	1 754 068	18 697 930	30.4	Charlotte-Gastonia, N.C., SMSA	76	125 042	44 156 604	71.8
Philadelphia, Pa.-N.J., SMSA	6	1 585 252	20 283 182	33.0	Bridgeport, Conn., SMSA	77	124 633	44 281 237	72.0
San Francisco-Oakland, Calif., SMSA	7	1 243 708	21 526 890	35.0	Worcester, Mass., SMSA	78	121 075	44 402 312	72.2
Detroit, Mich., SMSA	8	1 020 621	22 547 511	36.7	Fresno, Calif., SMSA	79	120 581	44 522 893	72.4
Minneapolis-St. Paul, Minn.-Wis., SMSA	9	907 536	23 455 047	38.1	Colorado Springs, Colo., SMSA	80	109 968	44 632 861	72.6
Baltimore, Md., SMSA	10	792 826	24 247 873	39.4	Albuquerque, N. Mex., SMSA	81	108 538	44 741 399	72.8
Nassau-Suffolk, N.Y., SMSA	11	742 312	24 990 185	40.6	Wichita, Kans., SMSA	82	108 168	44 849 567	72.9
Cleveland, Ohio, SMSA	12	708 767	25 698 952	41.8	Norfolk-Virginia Beach-Portsmouth, Va.-N.C., SMSA	83	107 147	44 956 714	73.1
Dallas-Fort Worth, Tex., SMSA	13	684 224	26 383 176	42.9	Stamford, Conn., SMSA	84	106 702	45 063 416	73.3
San Jose, Calif., SMSA	14	673 212	27 056 388	44.0	New Brunswick-Perth Amboy-Sayreville, N.J., SMSA	85	103 591	45 167 007	73.5
Seattle-Everett, Wash., SMSA	15	644 087	27 700 475	45.0	Little Rock-North Little Rock, Ark., SMSA	86	101 040	45 268 047	73.6
St. Louis, Mo.-Ill., SMSA	16	633 688	28 334 163	46.1	Lincoln, Nebr., SMSA	87	99 783	45 367 830	73.8
Denver-Boulder, Colo., SMSA	17	627 384	28 961 547	47.1	Tacoma, Wash., SMSA	88	99 330	45 467 160	73.9
Pittsburgh, Pa., SMSA	18	577 050	29 538 597	48.0	Peoria, Ill., SMSA	89	93 947	45 561 107	74.1
Atlanta, Ga., SMSA	19	549 858	30 088 455	48.9	Anchorage, Alaska, SMSA	90	93 773	45 654 880	74.2
San Diego, Calif., SMSA	20	509 060	30 597 515	49.8	Santa Barbara-Santa Maria-Lompoc, Calif., SMSA	91	93 469	45 748 349	74.4
Houston, Tex., SMSA	21	508 357	31 105 872	50.6	Youngstown-Warren, Ohio, SMSA	92	92 000	45 840 349	74.6
Milwaukee, Wis., SMSA	22	446 562	31 552 434	51.3	Lancaster, Pa., SMSA	93	91 721	45 932 070	74.7
Kansas City, Mo.-Kans., SMSA	23	443 456	31 995 890	52.0	Spokane, Wash., SMSA	94	89 450	46 021 520	74.8
Newark, N.J., SMSA	24	406 349	32 402 239	52.7	Springfield, Ill., SMSA	95	89 059	46 110 579	75.0
Columbus, Ohio, SMSA	25	396 039	32 798 278	53.3	Davenport-Rock Island-Moline, Iowa-Ill., SMSA	96	85 961	46 196 540	75.1
Cincinnati, Ohio-Ky.-Ind., SMSA	26	393 178	33 191 456	54.0	Gary-Hammond-East Chicago, Ind., SMSA	97	85 932	46 282 472	75.3
Indianapolis, Ind., SMSA	27	391 842	33 583 298	54.6	Baton Rouge, La., SMSA	98	83 851	46 366 323	75.4
Miami, Fla., SMSA	28	377 524	33 960 822	55.2	Ann Arbor, Mich., SMSA	99	80 649	46 446 972	75.5
Portland, Oreg.-Wash., SMSA	29	366 370	34 327 192	55.8	Duluth-Superior, Minn.-Wis., SMSA	100	78 363	46 525 335	75.7
Honolulu, Hawaii, SMSA	30	358 181	34 685 373	56.4	Erie, Pa., SMSA	101	75 877	46 601 212	75.8
San Antonio, Tex., SMSA	31	354 029	35 039 402	57.0	York, Pa., SMSA	102	75 705	46 676 917	75.9
Buffalo, N.Y., SMSA	32	344 169	35 383 571	57.5	Cedar Rapids, Iowa, SMSA	103	74 462	46 751 379	76.0
Tampa-St. Petersburg, Fla., SMSA	33	322 334	35 705 905	58.1	Topeka, Kans., SMSA	104	72 431	46 823 810	76.2
Phoenix, Ariz., SMSA	34	321 618	36 027 523	58.6	Jackson, Miss., SMSA	105	71 625	46 895 435	76.3
Providence-Warwick-Pawtucket, R.I.-Mass., SMSA	35	309 394	36 336 917	59.1	Utica-Rome, N.Y., SMSA	106	71 053	46 966 488	76.4
Albany-Schenectady-Troy, N.Y., SMSA	36	307 531	36 644 448	59.6	Columbia, S.C., SMSA	107	70 334	47 036 822	76.5
Anaheim-Santa Ana-Garden Grove, Calif., SMSA	37	303 183	36 947 631	60.1	Canton, Ohio, SMSA	108	70 283	47 107 105	76.6
Rochester, N.Y., SMSA	38	293 330	37 240 961	60.6	Rockford, Ill., SMSA	109	69 449	47 176 554	76.7
Sacramento, Calif., SMSA	39	269 213	37 510 174	61.0	Lawrence-Haverhill, Mass.-N.H., SMSA	110	67 442	47 243 996	76.8
Hartford, Conn., SMSA	40	262 229	37 772 403	61.4	Paterson-Clifton-Passaic, N.J., SMSA	111	67 292	47 311 288	76.9
Raleigh-Durham, N.C., SMSA	41	256 808	38 029 211	61.8	Portland, Maine, SMSA	112	67 270	47 378 558	77.1
Trenton, N.J., SMSA	42	240 191	38 269 402	62.2	Champaign-Urbana-Rantoul, Ill., SMSA	113	67 166	47 445 724	77.2
Richmond, Va., SMSA	43	239 796	38 509 198	62.6	Jersey City, N.J., SMSA	114	67 142	47 512 866	77.3
Louisville, Ky.-Ind., SMSA	44	222 909	38 732 107	63.0	Long Branch-Asbury Park, N.J., SMSA	115	66 946	47 579 812	77.4
New Orleans, La., SMSA	45	222 007	38 954 114	63.4	Chattanooga, Tenn.-Ga., SMSA	116	66 731	47 646 543	77.5
Riverside-San Bernardino-Ontario, Calif., SMSA	46	215 590	39 169 704	63.7	Reading, Pa., SMSA	117	66 438	47 712 981	77.6
Syracuse, N.Y., SMSA	47	206 905	39 376 609	64.0	Sarasota, Fla., SMSA	118	66 434	47 779 415	77.7
Austin, Tex., SMSA	48	206 077	39 582 686	64.4	Flint, Mich., SMSA	119	66 058	47 845 473	77.8
Harrisburg, Pa., SMSA	49	197 148	39 779 834	64.7	Montgomery, Ala., SMSA	120	65 425	47 910 898	77.9
Knoxville, Tenn., SMSA	50	194 424	39 974 258	65.0	Fort Wayne, Ind., SMSA	121	65 174	47 976 072	78.0
Fort Lauderdale-Hollywood, Fla., SMSA	51	192 759	40 167 017	65.3	Poughkeepsie, N.Y., SMSA	122	64 741	48 040 813	78.1
Lansing-East Lansing, Mich., SMSA	52	191 247	40 358 264	65.6	Tallahassee, Fla., SMSA	123	64 385	48 105 198	78.2
Oklahoma City, Okla., SMSA	53	189 897	40 548 161	65.9	Santa Rosa, Calif., SMSA	124	63 344	48 168 542	78.3
Madison, Wis., SMSA	54	188 008	40 736 169	66.3	Salinas-Seaside-Monterey, Calif., SMSA	125	62 316	48 230 858	78.4
Springfield-Chicopee-Holyoke, Mass.-Conn., SMSA	55	184 905	40 921 074	66.6	Evansville, Ind.-Ky., SMSA	126	61 013	48 291 871	78.5
Omaha, Nebr.-Iowa, SMSA	56	179 763	41 100 837	66.8	Lexington-Fayette, Ky., SMSA	127	60 841	48 352 712	78.6
Toledo, Ohio-Mich., SMSA	57	178 002	41 278 839	67.1	Greenville-Spartanburg, S.C., SMSA	128	59 877	48 412 589	78.7
Orlando, Fla., SMSA	58	175 527	41 454 366	67.4	Manchester, N.H., SMSA	129	58 775	48 471 364	78.8
New Haven-St. Haven, Conn., SMSA	59	170 565	41 624 931	67.7	Charleston, W. Va., SMSA	130	58 554	48 529 918	78.9
Des Moines, Iowa, SMSA	60	169 026	41 793 957	68.0	Binghamton, N.Y.-Pa., SMSA	131	57 913	48 587 831	79.0
West Palm Beach-Boca Raton, Fla., SMSA	61	164 459	41 958 416	68.2	Lexington-Fayette, Ky., SMSA	132	57 871	48 645 702	79.1
Nashville-Davidson, Tenn., SMSA	62	164 142	42 122 558	68.5	Oxnard-Simi Valley-Ventura, Calif., SMSA	133	57 717	48 703 419	79.2
Salt Lake City-Ogden, Utah, SMSA	63	162 765	42 285 323	68.8	Tallahassee, Fla., SMSA	134	54 906	48 758 325	79.3
Tulsa, Okla., SMSA	64	160 234	42 445 557	69.0	Roanoke, Va., SMSA	135	54 777	48 813 102	79.4
Birmingham, Ala., SMSA	65	159 408	42 604 965	69.3	Daytona Beach, Fla., SMSA	136	53 402	48 866 504	79.5
Memphis, Tenn.-Ark.-Miss., SMSA	66	156 418	42 761 383	69.5	Stockton, Calif., SMSA	137	53 363	48 919 867	79.6
Dayton, Ohio, SMSA	67	156 220	42 917 603	69.8	Mobile, Ala., SMSA	138	52 837	48 972 704	79.6
Northeast Pennsylvania, SMSA	68	152 176	43 069 779	70.0	Amarillo, Tex., SMSA	139	52 202	49 024 906	79.7
Tucson, Ariz., SMSA	69	144 976	43 214 755	70.3	Charleston-North Charleston, S.C., SMSA	140	51 604	49 076 510	79.8
Jacksonville, Fla., SMSA	70	143 255	43 358 010	70.5					

See footnotes at end of table.

Table 6b. Standard Metropolitan Statistical Areas Ranked by Volume of Revenue of Firms Exempt From Federal Income Tax: 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSSA's and SMSA's, see appendix D]

Geographic area	Rank ¹	Cumulative			Geographic area	Rank ¹	Cumulative		
		Revenue (\$1,000)	Revenue (\$1,000)	Percent of U.S. total			Revenue (\$1,000)	Revenue (\$1,000)	Percent of U.S. total
Kalamazoo-Portage, Mich., SMSA	141	51 504	49 128 014	79.9	Fitchburg-Leominster, Mass., SMSA	221	26 009	52 094 478	84.7
New London-Norwich, Conn.-R.I., SMSA	142	51 215	49 179 229	80.0	New Britain, Conn., SMSA	222	25 961	52 120 439	84.8
Bakersfield, Calif., SMSA	143	50 838	49 230 067	80.1	Jackson, Mich., SMSA	223	25 945	52 146 384	84.8
Saginaw, Mich., SMSA	144	50 712	49 280 779	80.1	Lynchburg, Va., SMSA	224	25 461	52 171 845	84.8
Lakeland-Winter Haven, Fla., SMSA	145	50 078	49 330 857	80.2	Bremerton, Wash., SMSA	225	25 068	52 196 913	84.9
Bryan-College Station, Tex., SMSA	146	50 038	49 380 895	80.3	Fort Collins, Colo., SMSA	226	25 059	52 221 972	84.9
Newport News-Hampton, Va., SMSA	147	50 031	49 430 926	80.4	Vineland-Millville-Bridgeton, N.J., SMSA	227	24 955	52 246 927	85.0
Vallejo-Fairfield-Napa, Calif., SMSA	148	48 493	49 479 419	80.5	Battle Creek, Mich., SMSA	228	24 588	52 271 515	85.0
Eugene-Springfield, Oreg., SMSA	149	48 014	49 527 433	80.5	Eau Claire, Wis., SMSA	229	24 545	52 296 060	85.1
Waco, Tex., SMSA	150	47 421	49 574 854	80.6	Great Falls, Mont., SMSA	230	24 454	52 320 514	85.1
Johnstown, Pa., SMSA	151	46 239	49 621 093	80.7	Athens, Ga., SMSA	231	24 394	52 344 908	85.1
Atlantic City, N.J., SMSA	152	45 973	49 667 066	80.8	Richland-Kennebec-Pasco, Wash., SMSA	232	24 364	52 369 272	85.2
Fall River, Mass.-R.I., SMSA	153	45 954	49 713 020	80.8	Bradenton, Fla., SMSA	233	24 337	52 393 609	85.2
Huntington-Ashland, W. Va.-Ky.-Ohio, SMSA	154	45 842	49 758 862	80.9	Elkhart, Ind., SMSA	234	24 292	52 417 901	85.2
Johnson City-Kingsport-Bristol, Tenn.-Va., SMSA	155	45 727	49 804 589	81.0	Kankakee, Ill., SMSA	235	24 069	52 441 970	85.3
Shreveport, La., SMSA	156	45 392	49 849 981	81.1	Huntsville, Ala., SMSA	236	24 054	52 466 024	85.3
Appleton-Oshkosh, Wis., SMSA	157	44 590	49 894 571	81.1	Muskegon-Norton Shores-Muskegon Heights, Mich., SMSA	237	23 270	52 489 294	85.4
El Paso, Tex., SMSA	158	44 475	49 939 046	81.2	Fort Smith, Ark.-Okla., SMSA	238	22 835	52 512 129	85.4
Las Vegas, Nev., SMSA	159	44 285	49 983 331	81.3	Fayetteville-Springdale, Ark., SMSA	239	22 669	52 534 798	85.4
Norwalk, Conn., SMSA	160	43 581	50 026 912	81.4	Bellingham, Wash., SMSA	240	22 551	52 557 349	85.5
Yakima, Wash., SMSA	161	43 576	50 070 488	81.4	Lafayette, La., SMSA	241	22 035	52 579 384	85.5
Salem, Oreg., SMSA	162	43 164	50 113 652	81.5	Bangor, Maine, SMSA	242	21 785	52 601 169	85.5
Boise City, Idaho, SMSA	163	42 954	50 156 606	81.6	Lewiston-Auburn, Maine, SMSA	243	21 756	52 622 925	85.6
Iowa City, Iowa, SMSA	164	41 594	50 198 200	81.6	Terre Haute, Ind., SMSA	244	21 551	52 644 476	85.6
Newburgh-Middletown, N.Y., SMSA	165	41 330	50 239 530	81.7	Greeley, Colo., SMSA	245	21 468	52 665 944	85.7
Brockton, Mass., SMSA	166	41 310	50 280 840	81.8	Danbury, Conn., SMSA	246	20 724	52 686 668	85.7
Springfield, Mo., SMSA	167	40 341	50 321 181	81.8	Benton Harbor, Mich., SMSA	247	20 354	52 707 022	85.7
Bloomington-Normal, Ill., SMSA	168	39 994	50 361 175	81.9	Tuscaloosa, Ala., SMSA	248	20 165	52 727 187	85.8
Springfield, Ohio, SMSA	169	39 873	50 401 048	82.0	Biloxi-Gulfport, Miss., SMSA	249	20 094	52 747 281	85.8
Sioux Falls, S. Dak., SMSA	170	39 653	50 440 701	82.0	Cumberland, Md.-W. Va., SMSA	250	19 917	52 767 198	85.8
Pensacola, Fla., SMSA	171	39 412	50 480 113	82.1	Glens Falls, N.Y., SMSA	251	19 689	52 786 887	85.8
Reno, Nev., SMSA	172	38 535	50 518 648	82.2	Lawrence, Kans., SMSA	252	19 646	52 806 533	85.9
Savannah, Ga., SMSA	173	38 503	50 557 151	82.2	St. Joseph, Mo., SMSA	253	19 292	52 825 825	85.9
Burlington, Vt., SMSA	174	38 057	50 595 208	82.3	Columbus, Ga.-Ala., SMSA	254	19 203	52 845 028	85.9
Modesto, Calif., SMSA	175	37 946	50 633 154	82.3	Elmira, N.Y., SMSA	255	18 929	52 863 957	86.0
Beaumont-Port Arthur-Orange, Tex., SMSA	176	37 838	50 670 992	82.4	State College, Pa., SMSA	256	18 572	52 882 529	86.0
Corpus Christi, Tex., SMSA	177	37 815	50 708 807	82.5	Kenosha, Wis., SMSA	257	18 374	52 900 303	86.0
Columbia, Mo., SMSA	178	37 508	50 746 315	82.5	Pine Bluff, Ark., SMSA	258	18 280	52 919 183	86.1
Waterloo-Cedar Falls, Iowa, SMSA	179	37 235	50 783 550	82.6	Nashua, N.H., SMSA	259	18 180	52 937 363	86.1
Abilene, Tex., SMSA	180	36 750	50 820 300	82.7	Medford, Oreg., SMSA	260	18 154	52 955 517	86.1
Wichita Falls, Tex., SMSA	181	36 210	50 856 510	82.7	Longview-Marshall, Tex., SMSA	261	18 034	52 973 551	86.2
Visalia-Tulare-Porterville, Calif., SMSA	182	35 876	50 892 386	82.8	Dubuque, Iowa, SMSA	262	17 808	52 991 359	86.2
Lowell, Mass.-N.H., SMSA	183	35 442	50 927 828	82.8	Tyler, Tex., SMSA	263	17 756	53 009 115	86.2
Racine, Wis., SMSA	184	35 219	50 963 047	82.9	Mansfield, Ohio, SMSA	264	17 605	53 026 720	86.2
Charlottesville, Va., SMSA	185	35 186	50 998 233	82.9	Ocala, Fla., SMSA	265	17 527	53 044 247	86.3
Lubbock, Tex., SMSA	186	33 812	51 032 045	83.0	Muncie, Ind., SMSA	266	17 291	53 061 538	86.3
Lafayette-West Lafayette, Ind., SMSA	187	33 702	51 065 747	83.0	Joplin, Mo., SMSA	267	17 186	53 078 724	86.3
Fort Myers-Cape Coral, Fla., SMSA	188	33 507	51 099 254	83.1	Janesville-Beloit, Wis., SMSA	268	17 066	53 095 790	86.4
Hagerstown, Md., SMSA	189	33 380	51 132 634	83.2	San Angelo, Tex., SMSA	269	16 960	53 112 750	86.4
Lorain-Elyria, Ohio, SMSA	190	33 232	51 165 866	83.2	Chico, Calif., SMSA	270	16 593	53 129 343	86.4
Wheeling, W. Va.-Ohio, SMSA	191	33 103	51 198 969	83.3	Casper, Wyo., SMSA	271	15 910	53 145 253	86.4
Hamilton-Middletown, Ohio, SMSA	192	32 437	51 231 406	83.3	Darville, Va., SMSA	272	15 725	53 160 978	86.5
Gainesville, Fla., SMSA	193	32 165	51 263 571	83.4	Albany, Ga., SMSA	273	15 722	53 176 700	86.5
Sharon, Pa., SMSA	194	31 859	51 295 430	83.4	Owensboro, Ky., SMSA	274	15 649	53 192 349	86.5
Augusta, Ga.-S.C., SMSA	195	31 802	51 327 232	83.5	Wausau, Wis., SMSA	275	15 600	53 207 949	86.5
Pueblo, Colo., SMSA	196	31 679	51 358 911	83.5	Killeen-Temple, Tex., SMSA	276	15 399	53 223 348	86.6
New Bedford, Mass., SMSA	197	31 425	51 390 336	83.6	Wilmington, N.C., SMSA	277	15 238	53 238 586	86.6
Sanita Cruz, Calif., SMSA	198	31 394	51 421 730	83.6	Lake Charles, La., SMSA	278	15 181	53 253 767	86.6
Metairie-Titussville-Cocoa, Fla., SMSA	199	31 206	51 452 936	83.7	Monroe, La., SMSA	279	15 143	53 268 910	86.6
Lima, Ohio, SMSA	200	30 961	51 483 897	83.7	Steubenville-Weirton, Ohio-W. Va., SMSA	280	14 860	53 283 770	86.7
Williamsport, Pa., SMSA	201	30 888	51 514 785	83.8	Alexandria, La., SMSA	281	14 369	53 298 139	86.7
Billings, Mont., SMSA	202	30 761	51 545 546	83.8	Anderson, Ind., SMSA	282	14 341	53 312 480	86.7
Grand Forks, N. Dak.-Minn., SMSA	203	30 736	51 576 282	83.9	Lawton, Okla., SMSA	283	14 080	53 326 560	86.7
Parkersburg-Marietta, W. Va.-Ohio, SMSA	204	30 690	51 606 972	83.9	Rock Hill, S.C., SMSA	284	13 707	53 340 267	86.7
Green Bay, Wis., SMSA	205	30 567	51 637 539	84.0	Redding, Calif., SMSA	285	13 658	53 353 925	86.8
Pittsfield, Mass., SMSA	206	30 550	51 668 089	84.0	Anniston, Ala., SMSA	286	13 504	53 367 429	86.8
Decatur, Ill., SMSA	207	30 322	51 698 411	84.1	Victoria, Tex., SMSA	287	13 427	53 380 856	86.8
Midland, Tex., SMSA	208	30 128	51 728 539	84.1	Newark, Ohio, SMSA	288	13 344	53 394 200	86.8
Macon, Ga., SMSA	209	29 936	51 758 475	84.2	Fayetteville, N.C., SMSA	289	13 197	53 407 397	86.9
La Crosse, Wis., SMSA	210	29 695	51 788 170	84.2	Clarksville-Hopkinsville, Tenn.-Ky., SMSA	290	13 142	53 420 539	86.9
Altoona, Pa., SMSA	211	29 211	51 817 381	84.3	Texarkana, Tex.-Texarkana, Ark., SMSA	291	13 125	53 433 664	86.9
Olympia, Wash., SMSA	212	28 912	51 846 293	84.3	Salisbury-Concord, N.C., SMSA	292	13 073	53 446 737	86.9
Sioux City, Iowa-Nebr., SMSA	213	28 512	51 874 805	84.4	Kokomo, Ind., SMSA	293	12 489	53 459 226	86.9
Asheville, N.C., SMSA	214	28 410	51 903 215	84.4	Bay City, Mich., SMSA	294	11 904	53 471 130	87.0
Waterbury, Conn., SMSA	215	28 379	51 931 594	84.5	Sheboygan, Wis., SMSA	295	11 645	53 482 775	87.0
McAllen-Pharr-Edinburg, Tex., SMSA	216	28 150	51 959 744	84.5	Hickory, N.C., SMSA	296	11 451	53 494 226	87.0
Galveston-Texas City, Tex., SMSA	217	28 078	51 987 822	84.5	Meriden, Conn., SMSA	297	11 189	53 505 415	87.0
Portsmouth-Dover-Rochester, N.H.-Maine, SMSA	218	27 338	52 015 160	84.6	Bristol, Conn., SMSA	298	11 116	53 516 531	87.0
Brownsville-Harlingen-San Benito, Tex., SMSA	219	27 155	52 042 315	84.6	Provo-Orem, Utah, SMSA	299	10 298	53 526 829	87.1
Bloomington, Ind., SMSA	220	26 154	52 068 469	84.7	Laredo, Tex., SMSA	300	10 285	53 537 114	87.1
					Las Cruces, N. Mex., SMSA	301	10 062	53 547 176	87.1
					Fort Walton Beach, Fla., SMSA	302	9 919	53 557 095	87.1
					Odessa, Tex., SMSA	303	9 502	53 566 597	87.1
					Enid, Okla., SMSA	304	9 037	53 575 634	87.1
					Yuba City, Calif., SMSA	305	8 660	53 584 294	87.1

See footnotes at end of table.

Table 6b. Standard Metropolitan Statistical Areas Ranked by Volume of Revenue of Firms Exempt From Federal Income Tax: 1982—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For definitions of SCSA's and SMSA's, see appendix D]

Geographic area	Rank ¹	Revenue (\$1,000)	Cumulative		Geographic area	Rank ¹	Revenue (\$1,000)	Cumulative	
			Revenue (\$1,000)	Percent of U.S. total				Revenue (\$1,000)	Percent of U.S. total
Pascagoula-Moss Point, Miss., SMSA	306	8 572	53 592 866	87.2	Bismarck, N. Dak., SMSA	(X)	(D)	(X)	(X)
Panama City, Fla., SMSA	307	8 434	53 601 300	87.2	Jacksonville, N.C., SMSA	(X)	(D)	(X)	(X)
Burlington, N.C., SMSA	308	7 408	53 608 708	87.2	Petersburg-Colonial Heights-Hopewell, Va., SMSA	(X)	(D)	(X)	(X)
Sherman-Denison, Tex., SMSA	309	7 359	53 616 067	87.2	Rochester, Minn., SMSA	(X)	(D)	(X)	(X)
Florence, S.C., SMSA	310	6 840	53 622 907	87.2	St. Cloud, Minn., SMSA	(X)	(D)	(X)	(X)
Florence, Ala., SMSA	311	6 818	53 629 725	87.2					
Anderson, S.C., SMSA	312	5 759	53 635 484	87.2					
Gadsden, Ala., SMSA	313	5 629	53 641 113	87.2					

¹Standard metropolitan statistical areas with suppressed revenue (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual organizations.

Table 7. 250 Largest Counties Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1982

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F]

Geographic area	Rank ¹	Receipts (\$1,000)	Cumulative		Geographic area	Rank ¹	Receipts (\$1,000)	Cumulative	
			Receipts (\$1,000)	Percent of U.S. total				Receipts (\$1,000)	Percent of U.S. total
United States	(X)	426 981 971	426 981 971	100.0	Tulsa County, Okla.	56	1 628 008	227 334 424	53.2
Los Angeles County, Calif.	1	29 062 825	29 062 825	6.8	De Kalb County, Ga.	57	1 523 812	228 858 236	53.6
New York County, N.Y.	2	22 979 858	52 042 683	12.2	Kings County, N.Y.	58	1 519 059	230 377 295	54.0
Cook County, Ill. Δ	3	13 936 088	65 978 771	15.5	Erie County, N.Y.	59	1 475 429	231 852 724	54.3
Harris County, Tex.	4	10 837 370	76 816 141	18.0	Jefferson County, Ala.	60	1 469 851	233 322 575	54.6
Orange County, Calif.	5	6 706 056	83 522 197	19.6					
Dallas County, Tex.	6	6 239 556	89 761 753	21.0	Palm Beach County, Fla.	61	1 468 599	234 791 174	55.0
San Francisco County, Calif.	7	4 924 527	94 686 280	22.2	Bernalillo County, N. Mex.	62	1 465 830	236 257 004	55.3
Dade County, Fla.	8	4 535 639	99 221 919	23.2	Baltimore Md. (IC)	63	1 453 229	237 710 233	55.7
Middlesex County, Mass.	9	4 413 296	103 635 215	24.3	Pinellas County, Fla.	64	1 451 109	239 161 342	56.0
Allegheny County, Pa.	10	4 366 136	108 001 351	25.3	Shelby County, Tenn.	65	1 431 882	240 593 224	56.3
San Diego County, Calif.	11	4 357 763	112 359 114	26.3	Duval County, Fla. Δ	66	1 398 837	241 992 061	56.7
District of Columbia	12	4 217 808	116 576 922	27.3	Salt Lake County, Utah	67	1 393 620	243 385 681	57.0
Santa Clara County, Calif.	13	4 131 601	120 708 523	28.3	Washoe County, Nev.	68	1 382 904	244 768 585	57.3
Nassau County, N.Y.	14	4 129 551	124 838 074	29.2	Davidson County, Tenn. Δ	69	1 371 167	246 139 752	57.6
Suffolk County, Mass.	15	4 064 391	128 902 465	30.2	Travis County, Tex.	70	1 320 824	247 460 576	58.0
Clark County, Nev.	16	3 962 731	132 865 196	31.1	Jefferson County, Ky.	71	1 314 605	248 775 181	58.3
Philadelphia County, Pa.	17	3 704 123	136 569 319	32.0	Prince George's County, Md.	72	1 278 589	250 053 770	58.6
King County, Wash.	18	3 700 643	140 269 962	32.9	Union County, N.J.	73	1 232 658	251 286 428	58.9
Maricopa County, Ariz.	19	3 621 156	143 891 118	33.7	New Haven County, Conn.	74	1 221 984	252 508 412	59.1
Wayne County, Mich.	20	3 429 577	147 320 695	34.5	St. Louis Mo. (IC)	75	1 217 586	253 725 998	59.4
Cuyahoga County, Ohio	21	3 380 817	150 701 512	35.3	Mecklenburg County, N.C.	76	1 203 673	254 929 671	59.7
Oakland County, Mich.	22	3 345 591	154 047 103	36.1	Norfolk County, Mass.	77	1 184 320	256 113 991	60.0
Hennepin County, Minn.	23	3 312 776	157 359 879	36.9	Macomb County, Mich.	78	1 179 911	257 293 902	60.3
Denver County, Colo.	24	3 097 432	160 457 311	37.6	Jefferson Parish, La.	79	1 170 441	258 464 343	60.5
Fulton County, Ga.	25	3 040 390	163 497 701	38.3	Contra Costa County, Calif.	80	1 162 370	259 626 713	60.8
Montgomery County, Md.	26	3 033 917	166 531 618	39.0	San Bernardino County, Calif.	81	1 158 201	260 784 914	61.1
St. Louis County, Mo.	27	2 712 232	169 243 850	39.6	Baltimore County, Md.	82	1 152 937	261 937 851	61.3
Bergen County, N.J.	28	2 614 646	171 858 496	40.2	Monroe County, N.Y.	83	1 133 749	263 071 600	61.6
Alameda County, Calif.	29	2 610 796	174 469 292	40.9	Douglas County, Nebr.	84	1 107 550	264 179 150	61.9
Broward County, Fla.	30	2 538 892	177 008 184	41.5	Montgomery County, Ohio	85	1 084 968	265 264 118	62.1
Fairfield County, Conn.	31	2 412 812	179 420 996	42.0	Middlesex County, N.J.	86	1 028 994	266 293 112	62.4
Essex County, N.J.	32	2 210 204	181 631 200	42.5	Arlington County, Va.	87	1 025 172	267 318 284	62.6
Franklin County, Ohio	33	2 183 888	183 815 088	43.0	Riverside County, Calif.	88	996 655	268 314 939	62.8
Montgomery County, Pa.	34	2 182 980	185 998 068	43.6	Ramsey County, Minn.	89	975 909	269 290 848	63.1
Hamilton County, Ohio	35	2 176 744	188 174 812	44.1	Pima County, Ariz.	90	958 051	270 248 899	63.3
Fairfax County, Va.	36	2 167 598	190 342 410	44.6	Arapahoe County, Colo.	91	937 474	271 186 373	63.5
Atlantic County, N.J.	37	2 148 514	192 490 924	45.1	Camden County, N.J.	92	906 888	272 093 261	63.7
Queens County, N.Y.	38	2 106 072	194 596 996	45.6	Ventura County, Calif.	93	901 544	272 994 805	63.9
Westchester County, N.Y.	39	2 080 085	196 677 081	46.1	Morris County, N.J.	94	897 394	273 892 199	64.1
Orange County, Fla.	40	2 079 357	198 756 438	46.5	Providence County, R.I.	95	886 496	274 778 695	64.4
Hartford County, Conn.	41	2 032 049	200 788 487	47.0	East Baton Rouge Parish, La.	96	885 265	275 663 960	64.6
Honolulu County, Hawaii Δ	42	1 974 216	202 762 703	47.5	Fresno County, Calif.	97	853 465	276 517 425	64.8
Milwaukee County, Wis.	43	1 930 775	204 693 478	47.9	Lafayette Parish, La.	98	852 315	277 369 740	65.0
Jackson County, Mo.	44	1 923 089	206 616 567	48.4	Lucas County, Ohio	99	851 624	278 221 364	65.2
Du Page County, Ill. Δ	45	1 866 827	208 483 394	48.8	Monmouth County, N.J.	100	847 782	279 069 146	65.4
Tarrant County, Tex.	46	1 851 786	210 335 180	49.3	Kent County, Mich.	101	835 024	279 904 170	65.6
Bexar County, Tex.	47	1 843 462	212 178 642	49.7	Bucks County, Pa.	102	818 442	280 722 612	65.7
Marion County, Ind. Δ	48	1 781 728	213 960 370	50.1	Brevard County, Fla.	103	813 928	281 536 540	65.9
San Mateo County, Calif.	49	1 757 255	215 717 625	50.5	Delaware County, Pa.	104	810 785	282 347 325	66.1
Suffolk County, N.Y.	50	1 701 831	217 419 456	50.9	Essex County, Mass.	105	800 532	283 147 857	66.3
Hillsborough County, Fla.	51	1 698 716	219 118 172	51.3	Anchorage Borough, Alaska Δ	106	795 264	283 943 121	66.5
Oklahoma County, Okla.	52	1 656 199	220 774 371	51.7	Polk County, Iowa	107	780 374	284 723 495	66.7
Sacramento County, Calif.	53	1 651 545	222 425 916	52.1	Sedgwick County, Kans.	108	779 844	285 503 339	66.9
Multnomah County, Oreg.	54	1 640 477	224 066 393	52.5	Passaic County, N.J.	109	773 106	286 276 445	67.0
Orleans Parish, La.	55	1 640 023	225 706 416	52.9	Summit County, Ohio	110	764 157	287 040 602	67.2

See footnotes at end of table.

Table 7. 250 Largest Counties Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F]

Geographic area	Rank ¹	Receipts (\$1,000)	Cumulative		Geographic area	Rank ¹	Receipts (\$1,000)	Cumulative	
			Receipts (\$1,000)	Percent of U.S. total				Receipts (\$1,000)	Percent of U.S. total
Onondaga County, N.Y.	111	756 231	287 796 833	67.4	Douglas County, Nev.	181	399 202	325 870 315	76.3
Pulaski County, Ark.	112	730 251	288 527 084	67.6	Cumberland County, Maine	182	398 118	326 268 433	76.4
Santa Barbara County, Calif.	113	728 872	289 255 956	67.7	Rockland County, N.Y.	183	392 382	326 660 815	76.5
Hudson County, N.J.	114	719 994	289 975 950	67.9	Lubbock County, Tex.	184	388 487	327 049 302	76.6
Worcester County, Mass.	115	718 963	290 694 913	68.1	Stanislaus County, Calif.	185	384 323	327 433 625	76.7
Knox County, Tenn.	116	716 527	291 411 440	68.2	Winneshago County, Ill.	186	383 416	327 817 041	76.8
Mercer County, N.J.	117	697 201	292 108 641	68.4	Kanawha County, W. Va.	187	378 789	328 195 830	76.9
Kern County, Calif.	118	684 858	292 793 499	68.6	Peoria County, Ill.	188	378 677	328 574 507	77.0
Richmond Va. (IC)	119	678 291	293 471 790	68.7	Lane County, Oreg.	189	373 884	328 948 391	77.0
Lake County, Ill.	120	674 940	294 146 730	68.9	Boulder County, Colo.	190	372 330	329 320 721	77.1
Bronx County, N.Y.	121	671 972	294 818 702	69.0	Lancaster County, Nebr.	191	370 974	329 691 695	77.2
Chester County, Pa.	122	670 731	295 489 433	69.2	Ector County, Tex.	192	368 461	330 060 156	77.3
New Castle County, Del.	123	668 450	296 157 883	69.4	Washington County, Oreg.	193	367 905	330 426 061	77.4
Dane County, Wis.	124	665 726	296 823 609	69.5	Kane County, Ill.	194	365 804	330 793 865	77.5
Jefferson County, Colo.	125	648 036	297 471 645	69.7	Vanderburgh County, Ind.	195	365 799	331 159 664	77.6
Johnson County, Kans.	126	630 506	298 102 151	69.8	Mahoning County, Ohio	196	363 997	331 523 661	77.6
Wake County, N.C.	127	628 454	298 730 605	70.0	Escambia County, Fla.	197	358 791	331 882 452	77.7
Nueces County, Tex.	128	622 374	299 352 979	70.1	Montgomery County, Ala.	198	355 511	332 237 963	77.8
Albany County, N.Y.	129	614 375	299 967 354	70.3	Chatham County, Ga.	199	339 911	332 577 874	77.9
Greenville County, S.C.	130	609 698	300 547 052	70.4	Maui County, Hawaii Δ	200	338 277	332 916 151	78.0
Pierce County, Wash.	131	603 476	301 180 528	70.5	Greene County, Mo.	201	333 676	333 249 827	78.0
El Paso County, Tex.	132	600 182	301 780 710	70.7	Smith County, Tex.	202	332 927	333 582 754	78.1
Cobb County, Ga.	133	596 888	302 377 598	70.8	Kalamazoo County, Mich.	203	332 803	333 915 557	78.2
Hampden County, Mass.	134	595 862	302 973 460	71.0	Snohomish County, Wash.	204	332 232	334 247 789	78.3
Guilford County, N.C.	135	570 518	303 543 978	71.1	Midland County, Tex.	205	328 985	334 576 774	78.4
Spokane County, Wash.	136	565 715	304 109 693	71.2	York County, Pa.	206	326 857	334 903 631	78.4
El Paso County, Colo.	137	561 779	304 671 472	71.4	Ada County, Idaho	207	325 847	335 229 478	78.5
Marin County, Calif.	138	555 801	305 227 273	71.5	Erie County, Pa.	208	321 791	335 551 269	78.6
Lake County, Ind.	139	555 626	305 782 899	71.6	Sangamon County, Ill.	209	321 737	335 873 006	78.7
Mobile County, Ala.	140	554 798	306 337 697	71.7	Westmoreland County, Pa.	210	312 567	336 185 573	78.7
Norfolk Va. (IC)	141	554 629	306 892 326	71.9	Calcasieu Parish, La.	211	310 867	336 496 440	78.8
Benton County, Wash.	142	547 228	307 439 554	72.0	Henrico County, Va.	212	309 191	336 805 631	78.9
Monterey County, Calif.	143	543 861	307 983 415	72.1	Luzerne County, Pa.	213	308 808	337 114 439	79.0
Burlington County, N.J.	144	538 280	308 521 695	72.3	Barnstable County, Mass.	214	306 513	337 420 952	79.0
Berks County, Pa.	145	525 824	309 047 519	72.4	New London County, Conn.	215	304 380	337 725 332	79.1
Genesee County, Mich.	146	522 309	309 569 828	72.5	Adams County, Colo.	216	299 277	338 024 609	79.2
Jefferson County, Tex.	147	521 484	310 091 312	72.6	Howard County, Md.	217	298 177	338 322 786	79.2
Yayette County, Ky.	148	521 037	310 612 349	72.7	Leon County, Fla.	218	297 119	338 619 905	79.3
Hinds County, Miss.	149	518 769	311 131 118	72.9	Cumberland County, Pa.	219	296 092	338 915 997	79.4
Somerset County, N.J.	150	517 406	311 648 524	73.0	Potter County, Tex.	220	296 005	339 212 002	79.4
Washtenaw County, Mich.	151	516 295	312 164 819	73.1	Richmond County, Ga.	221	294 246	339 506 248	79.5
Caddo Parish, La.	152	512 098	312 676 917	73.2	St. Louis County, Minn.	222	291 573	339 797 821	79.6
Dauphin County, Pa.	153	505 964	313 182 881	73.3	Richmond County, N.Y.	223	291 359	340 089 180	79.6
San Joaquin County, Calif.	154	504 290	313 687 171	73.5	Terrebonne Parish, La.	224	291 101	340 380 281	79.7
Allen County, Ind.	155	497 144	314 184 315	73.6	Horry County, S.C.	225	280 978	340 661 259	79.8
Sarasota County, Fla.	156	493 763	314 678 078	73.7	Orange County, N.Y.	226	276 936	340 938 195	79.8
Hamilton County, Tenn.	157	492 476	315 170 554	73.8	Shawnee County, Kans.	227	275 124	341 213 319	79.9
Anne Arundel County, Md.	158	490 110	315 660 664	73.9	Yellowstone County, Mont.	228	271 651	341 484 970	80.0
Polk County, Fla.	159	489 483	316 150 147	74.0	Santa Cruz County, Calif.	229	271 090	341 756 060	80.0
Schenectady County, N.Y.	160	484 314	316 634 461	74.2	Will County, Ill.	230	270 727	342 026 787	80.1
Richland County, S.C.	161	482 316	317 116 777	74.3	Brown County, Wis.	231	270 589	342 297 376	80.2
Volusia County, Fla.	162	476 208	317 592 985	74.4	Broome County, N.Y.	232	267 632	342 565 008	80.2
Alexandria Va. (IC)	163	472 953	318 065 938	74.5	Galveston County, Tex.	233	263 285	342 828 293	80.3
Anderson County, Tenn.	164	458 414	318 524 352	74.6	Linn County, Iowa	234	262 802	343 091 095	80.4
Hillsborough County, N.H.	165	457 403	318 981 755	74.7	Madison County, Ill.	235	261 602	343 352 697	80.4
Lehigh County, Pa.	166	457 286	319 439 041	74.8	McLennan County, Tex.	236	261 577	343 614 274	80.5
Plymouth County, Mass.	167	454 533	319 893 574	74.9	Dutchess County, N.Y.	237	261 307	343 875 581	80.5
Madison County, Ala.	168	454 390	320 347 964	75.0	Hawaii County, Hawaii	238	258 568	344 134 149	80.6
Stark County, Ohio	169	448 435	320 796 399	75.1	Seminole County, Fla.	239	258 264	344 392 413	80.7
Waukesha County, Wis.	170	448 160	321 244 559	75.2	St. Clair County, Ill.	240	258 136	344 650 549	80.7
Virginia Beach Va. (IC)	171	446 035	321 690 594	75.3	Lake County, Ohio	241	257 683	344 908 232	80.8
Sonoma County, Calif.	172	437 968	322 128 562	75.4	Saginaw County, Mich.	242	254 824	345 163 056	80.8
Ingham County, Mich.	173	435 020	322 563 582	75.5	Gwinnett County, Ga.	243	254 354	345 417 410	80.9
Ocean County, N.J.	174	426 822	322 990 404	75.6	Marion County, Oreg.	244	254 152	345 671 562	81.0
Lee County, Fla.	175	423 056	323 413 460	75.7	Solano County, Calif.	245	252 765	345 924 327	81.0
Charleston County, S.C.	176	421 945	323 835 405	75.8	St. Mary Parish, La.	246	252 328	346 176 655	81.1
Bristol County, Mass.	177	418 759	324 254 164	75.9	Oneida County, N.Y.	247	252 088	346 428 743	81.1
Lancaster County, Pa.	178	411 251	324 665 415	76.0	Gregg County, Tex.	248	251 688	346 680 431	81.2
St. Joseph County, Ind.	179	403 678	325 069 093	76.1	Hidalgo County, Tex.	249	249 063	346 929 494	81.3
Forsyth County, N.C.	180	402 020	325 471 113	76.2	Cameron County, Tex.	250	249 054	347 178 548	81.3

¹Counties with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

Table 8. 250 Largest Places Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1982

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F]

Geographic area	Rank ¹	Receipts (\$1,000)	Cumulative		Geographic area	Rank ¹	Receipts (\$1,000)	Cumulative	
			Receipts (\$1,000)	Percent of U.S. total				Receipts (\$1,000)	Percent of U.S. total
United States	(X)	426 981 971	426 981 971	100.0	White Plains, N.Y.....	86	562 438	173 002 218	40.5
New York, N.Y.....	1	27 568 320	27 568 320	6.5	Norfolk, Va. (IC).....	87	554 629	173 556 847	40.6
Los Angeles, Calif.....	2	14 519 858	42 088 178	9.9	Waltham, Mass.....	88	542 403	174 099 250	40.8
Houston, Tex.....	3	9 442 118	51 530 296	12.1	Orange, Calif.....	89	532 384	174 631 634	40.9
Chicago, Ill.....	4	9 182 079	60 712 375	14.2	Colorado Springs, Colo.....	90	530 259	175 161 893	41.0
San Francisco, Calif.....	5	4 924 527	65 636 902	15.4	Torrance, Calif.....	91	523 717	175 685 610	41.1
Dallas, Tex. Δ.....	6	4 727 634	70 364 536	16.5	Lexington-Fayette, Ky.....	92	521 037	176 206 647	41.3
Washington, D.C.....	7	4 217 808	74 582 344	17.5	Jackson, Miss.....	93	515 776	176 722 423	41.4
Boston, Mass.....	8	3 989 370	78 571 714	18.4	St. Petersburg, Fla.....	94	503 011	177 225 434	41.5
Philadelphia, Pa.....	9	3 704 123	82 275 837	19.3	Mobile, Ala.....	95	502 918	177 728 352	41.6
Denver, Colo.....	10	3 097 432	85 373 269	20.0	Madison, Wis.....	96	502 206	178 230 558	41.7
San Diego, Calif.....	11	3 047 517	88 420 786	20.7	Shreveport, La.....	97	494 859	178 725 417	41.9
Phoenix, Ariz.....	12	2 450 932	90 871 718	21.3	Raleigh, N.C.....	98	491 852	179 217 269	42.0
Atlanta, Ga.....	13	2 394 605	93 266 323	21.8	Great Neck, N.Y.....	99	473 636	179 690 905	42.1
Pittsburgh, Pa.....	14	2 223 645	95 489 968	22.4	Alexandria, Va. (IC).....	100	472 953	180 163 858	42.2
Seattle, Wash.....	15	2 153 996	97 643 964	22.9	Syracuse, N.Y.....	101	472 217	180 636 075	42.3
Atlantic City, N.J.....	16	1 962 447	99 606 411	23.3	Troy, Mich.....	102	470 616	181 106 691	42.4
Detroit, Mich.....	17	1 855 737	101 462 148	23.8	Providence, R.I.....	103	466 170	181 572 861	42.5
Honolulu, Hawaii Δ.....	18	1 762 672	103 224 820	24.2	Bellevue, Wash.....	104	465 396	182 038 257	42.6
Kansas City, Mo.....	19	1 756 351	104 981 171	24.6	Grand Rapids, Mich.....	105	464 330	182 502 587	42.7
Columbus, Ohio.....	20	1 704 248	106 685 419	25.0	Rockville, Md.....	106	461 531	182 964 118	42.9
Indianapolis, Ind. Δ.....	21	1 698 942	108 384 361	25.4	Sunnyvale, Calif.....	107	456 368	183 420 486	43.0
San Antonio, Tex.....	22	1 691 803	110 076 164	25.8	Virginia Beach, Va. (IC).....	108	446 035	183 866 521	43.1
Cleveland, Ohio.....	23	1 651 962	111 728 126	26.2	Spokane, Wash.....	109	444 532	184 311 053	43.2
New Orleans, La.....	24	1 640 023	113 368 149	26.6	Oak Ridge, Tenn.....	110	443 815	184 754 868	43.3
Beverly Hills, Calif.....	25	1 612 134	114 980 283	26.9	Huntsville, Ala.....	111	440 520	185 195 388	43.4
Miami, Fla.....	26	1 607 709	116 587 992	27.3	Chattanooga, Tenn.....	112	435 351	185 630 739	43.5
Minneapolis, Minn.....	27	1 604 695	118 192 687	27.7	Akron, Ohio.....	113	426 405	186 057 144	43.6
Oklahoma City, Okla.....	28	1 520 228	119 712 915	28.0	West Palm Beach, Fla.....	114	422 606	186 479 750	43.7
Tulsa, Okla. Δ.....	29	1 514 865	121 227 780	28.4	Glendale, Calif.....	115	413 456	186 893 206	43.8
Baltimore, Md. (IC).....	30	1 453 229	122 681 009	28.7	Bakersfield, Calif.....	116	407 797	187 301 003	43.9
San Jose, Calif.....	31	1 415 090	124 096 099	29.1	Bloomington, Minn.....	117	404 417	187 705 420	44.0
Portland, Ore.....	32	1 396 415	125 492 514	29.4	Greensboro, N.C.....	118	402 997	188 108 417	44.1
Cincinnati, Ohio.....	33	1 396 255	126 888 769	29.7	Greenville, S.C.....	119	397 918	188 506 335	44.1
Jacksonville, Fla. Δ.....	34	1 362 628	128 251 397	30.0	Arlington, Tex.....	120	386 679	188 893 014	44.2
Memphis, Tenn.....	35	1 361 101	129 612 498	30.4	Tacoma, Wash.....	121	385 428	189 278 442	44.3
Nashville-Davidson, Tenn. Δ.....	36	1 350 304	130 962 802	30.7	Fort Wayne, Ind.....	122	384 319	189 662 761	44.4
Tampa, Fla.....	37	1 330 059	132 292 861	31.0	Coral Gables, Fla.....	123	379 860	190 042 621	44.5
Milwaukee, Wis.....	38	1 231 362	133 524 223	31.3	Hollywood, Fla.....	124	377 513	190 420 134	44.6
St. Louis, Mo. (IC).....	39	1 217 586	134 741 809	31.6	Santa Barbara, Calif.....	125	373 680	190 793 814	44.7
Las Vegas, Nev.....	40	1 138 626	135 880 435	31.8	Burlington town, Mass.....	126	373 346	191 167 160	44.8
Irvine, Calif.....	41	1 114 913	136 995 348	32.1	Lubbock, Tex.....	127	373 265	191 540 425	44.9
Charlotte, N.C.....	42	1 114 707	138 110 055	32.3	Beaumont, Tex.....	128	370 617	191 911 042	44.9
Birmingham, Ala.....	43	1 114 338	139 224 393	32.6	Scottsdale, Ariz.....	129	367 861	192 278 903	45.0
Austin, Tex.....	44	1 113 037	140 337 430	32.9	Costa Mesa, Calif.....	130	367 189	192 646 092	45.1
Burbank, Calif.....	45	1 106 996	141 444 426	33.1	Lincoln, Nebr.....	131	362 759	193 008 851	45.2
Reno, Nev.....	46	1 095 694	142 540 120	33.4	Columbia, S.C.....	132	362 301	193 371 152	45.3
Southfield, Mich.....	47	1 090 452	143 630 572	33.6	Winston-Salem, N.C.....	133	353 753	193 724 905	45.4
Fort Worth, Tex.....	48	1 072 891	144 703 463	33.9	San Mateo, Calif.....	134	353 504	194 078 409	45.5
Anaheim, Calif.....	49	1 034 550	145 738 013	34.1	Montgomery, Ala.....	135	350 109	194 428 518	45.5
Oakland, Calif.....	50	1 022 077	146 760 090	34.4	Worcester, Mass.....	136	345 836	194 774 354	45.6
Omaha, Nebr.....	51	1 004 053	147 764 143	34.6	Miami Beach, Fla.....	137	345 545	195 119 899	45.7
Long Beach, Calif.....	52	991 003	148 755 146	34.8	Cherry Hill township, N.J.....	138	340 803	195 460 702	45.8
Cambridge, Mass.....	53	936 513	149 691 659	35.1	Stockton, Calif.....	139	339 491	195 800 193	45.9
Sacramento, Calif.....	54	927 498	150 619 157	35.3	Upper Merion township, Pa.....	140	338 537	196 138 730	45.9
Louisville, Ky.....	55	923 967	151 543 124	35.5	Lower Merion township, Pa.....	141	334 852	196 473 582	46.0
Salt Lake City, Utah.....	56	913 394	152 456 518	35.7	Oak Brook, Ill.....	142	329 457	196 803 039	46.1
Culver City, Calif.....	57	868 854	153 325 372	35.9	New Haven, Conn.....	143	328 993	197 132 032	46.2
Fort Lauderdale, Fla.....	58	868 041	154 193 413	36.1	Peoria, Ill.....	144	328 765	197 460 797	46.2
Orlando, Fla.....	59	862 919	155 056 332	36.3	Alhambra, Calif.....	145	327 718	197 788 515	46.3
Tucson, Ariz.....	60	818 865	155 875 197	36.5	Amarillo, Tex.....	146	327 072	198 115 587	46.4
Anchorage, Alaska.....	61	795 264	156 670 461	36.7	Ann Arbor, Mich.....	147	326 439	198 442 026	46.5
Santa Monica, Calif.....	62	777 328	157 447 789	36.9	Evansville, Ind.....	148	324 841	198 766 867	46.6
Baton Rouge, La.....	63	764 934	158 212 723	37.1	Warren, Mich.....	149	323 756	199 090 623	46.6
Wichita, Kans.....	64	745 295	158 958 018	37.2	Rockford, Ill.....	150	321 520	199 412 143	46.7
St. Paul, Minn.....	65	729 497	159 687 515	37.4	Albany, N.Y.....	151	319 523	199 731 466	46.8
Buffalo, N.Y.....	66	725 703	160 413 218	37.6	Midland, Tex.....	152	318 303	200 049 969	46.9
Santa Ana, Calif.....	67	724 431	161 137 649	37.7	Tyler, Tex.....	153	317 484	200 367 453	46.9
Rochester, N.Y.....	68	701 091	161 838 740	37.9	Springfield, Mo.....	154	316 548	200 684 001	47.0
Stamford, Conn.....	69	689 766	162 528 506	38.1	Gaithersburg, Md.....	155	315 717	200 999 718	47.1
Richmond, Va. (IC).....	70	678 291	163 206 797	38.2	South Bend, Ind.....	156	315 071	201 314 789	47.1
Newark, N.J.....	71	670 889	163 877 686	38.4	Walnut Creek, Calif.....	157	314 620	201 629 409	47.2
Toledo, Ohio.....	72	670 593	164 548 279	38.5	Riverside, Calif.....	158	312 806	201 942 215	47.3
Lafayette, La.....	73	657 907	165 206 186	38.7	Berkeley, Calif.....	159	308 676	202 250 891	47.4
Newport Beach, Calif.....	74	645 935	165 852 121	38.8	Clearwater, Fla.....	160	308 408	202 559 299	47.4
Fresno, Calif.....	75	630 322	166 482 443	39.0	Reading, Pa.....	161	306 254	202 865 553	47.5
Des Moines, Iowa.....	76	616 923	167 099 366	39.1	Sarasota, Fla.....	162	303 794	203 169 347	47.6
Hartford, Conn.....	77	616 918	167 716 284	39.3	Inglewood, Calif.....	163	298 238	203 467 585	47.7
Corpus Christi, Tex. Δ.....	78	599 742	168 316 026	39.4	Burlingame, Calif.....	164	296 619	203 764 204	47.7
Pasadena, Calif.....	79	594 530	168 910 556	39.6	Overland Park, Kans.....	165	296 611	204 060 815	47.8
Knoxville, Tenn.....	80	594 139	169 504 695	39.7	Boise City, Idaho.....	166	295 351	204 356 166	47.9
El Paso, Tex.....	81	593 532	170 098 227	39.8	Upper Merion township, Pa.....	167	294 598	204 650 764	47.9
Palo Alto, Calif.....	82	591 907	170 690 134	40.0	Springfield, Ill.....	168	292 896	204 943 660	48.0
Dayton, Ohio.....	83	590 896	171 281 030	40.1	Springfield, Mass.....	169	292 756	205 236 416	48.1
Little Rock, Ark.....	84	579 820	171 860 850	40.3	Lansing, Mich.....	170	292 466	205 528 882	48.1
Santa Clara, Calif.....	85	578 930	172 439 780	40.4					

See footnotes at end of table.

Table 8. 250 Largest Places Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1982—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A. For information on geographic areas followed by Δ, see appendix F]

Geographic area	Rank ¹	Receipts (\$1,000)	Cumulative		Geographic area	Rank ¹	Receipts (\$1,000)	Cumulative	
			Receipts (\$1,000)	Percent of U.S. total				Receipts (\$1,000)	Percent of U.S. total
Savannah, Ga.	171	291 780	205 820 662	48.2	Tempe, Ariz.	211	242 610	216 561 087	50.7
Lakewood, Colo.	172	291 685	206 112 347	48.3	Pasadena, Tex.	212	238 561	216 799 648	50.8
Fullerton, Calif.	173	289 224	206 401 571	48.3	Mesa, Ariz.	213	238 227	217 037 875	50.8
Mountain View, Calif.	174	288 895	206 690 466	48.4	Westport town, Conn.	214	237 850	217 275 725	50.9
Vienna, Va.	175	287 070	206 977 536	48.5	Greenwich town, Conn.	215	236 746	217 512 471	50.9
Wilmington, Del.	176	285 419	207 262 955	48.5	Clayton, Mo.	216	236 355	217 748 826	51.0
Lakewood, Colo.	177	284 450	207 547 405	48.6	Tallahassee, Fla.	217	236 044	219 984 870	51.1
Boca Raton, Fla.	178	284 240	207 831 645	48.7	San Buenaventura (Ventura), Calif. Δ	218	235 305	218 220 175	51.1
Dearborn, Mich.	179	282 188	208 113 833	48.7	Santa Rosa, Calif.	219	233 473	218 453 648	51.2
Edina, Minn.	180	281 090	208 394 923	48.8	Waco, Tex.	220	233 152	218 686 800	51.2
Flint, Mich.	181	280 571	208 675 494	48.9	Farmers Branch, Tex.	221	232 615	218 919 415	51.3
Eugene, Ore.	182	280 020	208 955 514	48.9	Houma, La.	222	231 459	219 150 874	51.3
Charleston, N.J.	183	279 801	209 235 315	49.0	Cedar Rapids, Iowa	223	231 253	219 382 127	51.4
Clifton, N.J.	184	278 094	209 513 409	49.1	Thousand Oaks, Calif.	224	231 159	219 613 286	51.4
Hayward, Calif.	185	277 917	209 791 326	49.1	Lexington town, Mass.	225	230 994	219 844 280	51.5
Bridgeport, Conn.	186	277 888	210 069 214	49.2	Framingham town, Mass.	226	230 395	220 074 675	51.5
Hawthorne, Calif.	187	276 673	210 345 887	49.3	Portland, Maine	227	230 150	220 304 825	51.6
Livonia, Mich.	188	276 637	210 622 524	49.3	Yonkers, N.Y.	228	229 573	220 534 398	51.6
Irving, Tex.	189	274 215	210 896 739	49.4	Roanoke, Va. (IC)	229	228 211	220 762 609	51.7
Boulder, Colo.	190	272 324	211 169 063	49.5	Northbrook, Ill.	230	226 486	220 989 095	51.8
Odessa, Tex.	191	269 953	211 439 016	49.5	Downers Grove, Ill.	231	226 003	221 215 098	51.8
Tredyffrin township, Pa.	192	269 711	211 708 727	49.6	Charleston, S.C.	232	225 460	221 440 558	51.9
Newton, Mass.	193	269 630	211 978 357	49.6	Macon, Ga.	233	224 989	221 665 547	51.9
Allentown, Pa.	194	266 765	212 245 122	49.7	Richland, Wash.	234	224 087	221 889 634	52.0
Arcadia, Calif.	195	265 292	212 510 414	49.8	Monroeville, Pa.	235	223 857	222 113 491	52.0
Englewood, Colo.	196	264 916	212 775 330	49.8	Kansas City, Kans.	236	221 224	222 334 715	52.1
Topeka, Kans.	197	262 779	213 038 109	49.9	Abilene, Tex.	237	219 194	222 553 909	52.1
South San Francisco, Calif.	198	260 823	213 298 932	50.0	Daytona Beach, Fla.	238	217 601	222 771 510	52.2
San Bernardino, Calif.	199	260 537	213 559 469	50.0	Wichita Falls, Tex. Δ	239	215 219	222 986 729	52.2
Aurora, Colo.	200	260 185	213 819 654	50.1	Redwood City, Calif.	240	214 178	223 200 907	52.3
Des Plaines, Ill.	201	255 054	214 074 708	50.1	St. Louis Park, Minn.	241	213 818	223 414 725	52.3
Huntington Beach, Calif.	202	253 574	214 328 282	50.2	Fort Myers, Fla.	242	213 727	223 628 452	52.4
Modesto, Calif.	203	252 880	214 581 162	50.3	Erie, Pa.	243	213 092	223 841 544	52.4
Billings, Mont.	204	252 102	214 833 284	50.3	Beachwood, Ohio	244	212 177	224 053 721	52.5
San Leandro, Calif.	205	250 399	215 083 663	50.4	Albuquerque, N. Mex.	(X)	(D)	(X)	(X)
Richardson, Tex.	206	250 184	215 333 847	50.4	Center Line, Mich.	(X)	(D)	(X)	(X)
Jersey City, N.J.	207	248 468	215 582 315	50.5	Columbus, Ga. Δ	(X)	(D)	(X)	(X)
Windsor town, Conn.	208	248 302	215 830 617	50.5	Hazelwood, Mo.	(X)	(D)	(X)	(X)
Wauwatosa, Wis.	209	245 131	216 075 748	50.6	West Mifflin, Pa.	(X)	(D)	(X)	(X)
Skokie, Ill.	210	242 729	216 318 477	50.7	Wilkinsburg, Pa.	(X)	(D)	(X)	(X)

¹Places with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

Table 9. Selected Statistics for Service Firms Subject to Federal Income Tax and Their Auxiliaries for the United States: 1982

[Includes only establishments with payroll. Additional data for auxiliary establishments will be issued in the 1982 Enterprise Statistics reports. For meaning of abbreviations and symbols, see introductory text. For definitions of operating and auxiliary establishments, see appendix A]

SIC code	Kind of business or operation	Operating and auxiliary establishments		Operating establishments		Auxiliary establishments	
		Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	Total	162 026 045	11 253 182	158 624 502	11 106 144	3 401 543	147 038
70	Hotels, motels, and other lodging places	9 633 185	1 117 598	9 288 766	1 102 097	344 419	15 501
72	Personal services	8 150 335	979 796	7 955 677	970 472	194 658	9 324
73	Business services	43 963 114	3 216 879	42 416 193	3 151 651	1 546 921	65 228
75	Automotive repair, services, and garages	7 461 808	573 308	7 057 151	553 245	404 657	20 063
76	Miscellaneous repair services	4 684 115	304 309	4 559 102	299 662	125 013	4 647
78, 79	Amusement and recreation services, including motion pictures	9 156 179	818 488	8 805 091	803 776	351 088	14 712
80, ex. 806	Health services, except hospitals	42 899 347	2 443 962	42 632 087	2 433 061	267 260	10 901
81	Legal services	12 556 118	569 424	12 554 475	569 359	1 643	65
823, 4, 9	Selected educational services	851 688	69 717	822 342	68 477	29 346	1 240
891	Engineering, architectural, and surveying services	14 771 939	583 491	14 716 600	581 470	55 339	2 021
83, 89 ex. 891	Social and miscellaneous services, except engineering, architectural, and surveying services	7 898 217	576 210	7 817 018	572 874	81 199	3 336

Table 10. Selected Statistics for Service Firms Subject to Federal Income Tax and Their Auxiliaries for States: 1982

[Includes only establishments with payroll. Additional data for auxiliary establishments will be issued in the 1982 Enterprise Statistics reports. For meaning of abbreviations and symbols, see introductory text. For definitions of operating and auxiliary establishments, see appendix A]

Geographic area	Operating and auxiliary establishments		Operating establishments		Auxiliary establishments	
	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)
United States	162 026 045	11 253 182	158 624 502	11 106 144	3 401 543	147 038
Alabama	1 625 017	126 334	1 606 133	125 561	18 884	773
Alaska	436 493	21 324	433 561	21 222	2 932	102
Arizona	1 948 906	151 385	1 880 631	147 768	68 275	3 617
Arkansas	815 929	69 060	804 604	68 557	11 325	503
California	25 178 257	1 555 446	24 569 497	1 530 852	608 760	24 594
Colorado	2 625 201	192 742	2 595 965	191 129	29 236	1 613
Connecticut	2 437 310	172 782	2 392 264	170 918	45 046	1 864
Delaware	336 597	27 771	330 194	27 433	6 403	338
District of Columbia	1 613 178	89 113	1 596 707	88 447	16 471	666
Florida	8 208 233	606 177	8 081 958	600 749	126 275	5 428
Georgia	3 332 378	247 228	3 230 879	242 830	101 499	4 398
Hawaii	911 053	71 447	904 328	71 051	6 725	396
Idaho	397 905	33 549	396 268	33 465	1 637	84
Illinois	8 388 018	555 772	8 170 404	547 699	217 614	8 073
Indiana	2 339 636	188 829	2 313 347	187 640	26 289	1 189
Iowa	1 220 269	106 495	1 208 598	105 745	11 671	750
Kansas	1 154 965	92 826	1 139 727	92 119	15 238	707
Kentucky	1 344 093	112 290	1 336 493	111 868	7 600	422
Louisiana	2 705 286	203 357	2 684 566	202 269	20 720	1 088
Maine	421 113	37 916	420 489	37 876	624	40
Maryland	3 469 393	230 900	3 404 469	228 096	64 924	2 804
Massachusetts	5 495 440	358 506	5 362 924	353 348	132 516	5 158
Michigan	5 402 743	366 670	5 311 923	362 797	90 820	3 873
Minnesota	2 652 101	203 186	2 534 738	197 988	117 363	5 198
Mississippi	784 668	68 408	781 921	68 229	2 747	179
Missouri	3 129 158	227 661	3 077 668	225 259	51 490	2 402
Montana	347 341	31 694	345 050	31 557	2 291	137
Nebraska	810 133	66 606	803 472	66 254	6 661	352
Nevada	2 144 747	153 908	2 111 844	152 282	32 903	1 626
New Hampshire	465 193	38 598	456 795	38 240	8 398	358
New Jersey	6 234 545	409 504	6 019 799	401 359	214 746	8 145
New Mexico	884 787	61 295	882 631	61 182	2 156	113
New York	16 163 581	997 846	15 776 670	982 641	386 911	15 205
North Carolina	2 409 159	200 118	2 371 247	198 436	37 912	1 682
North Dakota	(D)	(D)	310 221	23 401	(D)	(D)
Ohio	6 241 226	458 113	6 091 070	450 846	150 156	7 267
Oklahoma	1 827 635	135 028	1 794 362	132 933	33 273	2 095
Oregon	1 443 892	112 993	1 429 841	112 268	14 051	725
Pennsylvania	7 175 993	491 390	7 045 264	485 850	130 729	5 540
Rhode Island	519 157	41 523	514 314	41 329	4 843	194
South Carolina	1 260 512	105 439	1 254 904	105 099	5 608	340
South Dakota	235 207	21 457	233 711	21 379	1 496	78
Tennessee	2 436 775	181 480	2 345 627	177 325	91 148	4 155
Texas	11 727 186	796 824	11 442 217	782 959	284 969	13 865
Utah	775 858	60 048	769 950	59 792	5 908	256
Vermont	(D)	(D)	223 501	23 231	(D)	(D)
Virginia	3 766 622	259 450	3 675 204	255 276	91 418	4 174
Washington	2 835 432	199 741	2 793 771	198 126	41 661	1 615
West Virginia	635 164	50 357	633 366	50 243	1 798	114
Wisconsin	2 497 130	192 963	2 449 603	190 294	47 527	2 669
Wyoming	281 043	22 972	279 812	22 927	1 231	45

APPENDIX A.

General Explanation

CENSUS COVERAGE AND METHODOLOGY

Structure and method of enumeration—Firms in the 1982 Census of Service Industries were divided into the nonmail universe and mail universe. The coverage and the method of obtaining census information from each follow:

1. The nonmail universe consists of selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. (The term "employers" refers to firms with one or more paid employees at any time during 1982 as shown in the active administrative records of other Federal agencies, whether or not they were subject to payment of Federal Insurance Contributions Act (FICA) taxes.) Although the cutoff varied by kind of business, small employers generally were firms with one to four employees; they represented about 10 percent of total receipts of establishments covered in the census.

Data on receipts, payroll, and employment for employer firms below the cutoff were derived or estimated from administrative records of other Federal agencies, except for a 10-percent sample of small employer firms in classifications for which specialized data requirements precluded reliance solely on administrative records sources.

2. The mail universe consists of firms for which information was obtained basically by means of a mail canvass and includes:

- a. Large employers, i.e., all employer firms above the size cutoff referred to in section 1. above. Within this category, a report of company organization is conducted periodically to identify firms which operated establishments at more than one location and to obtain information on payroll and mid-March employment at each location. The 1981 Report of Company Organization was used as a coverage check in the census. In the census mailing package containing the appropriate 1982 questionnaires, multiestablishment firms also were sent a form to use in updating the list of establishments with those opened since 1981.

- b. The 10-percent sample of small employer firms in classifications for which specialized data requirements precluded reliance solely on administrative records sources (see section 1 above). These were sent the census mailing packages containing the appropriate 1982 questionnaire.

Method of classifying kinds of business—The service industries classifications for all establishments were based on the Standard Industrial Classification (SIC) Manual.¹ However, the method of assigning these classifications, and the level of detail at which establishments were classified, differed between the non-mail and mail universes as follows:

1. The nonmail universe was classified on the basis of the most current census kind-of-business classification available from one of the Bureau's current sample surveys or the 1977 census. Otherwise, the classification was obtained from the administrative records of other Federal agencies.

If the census or administrative record classification proved inadequate (none corresponded to a 1982 census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1982 census kind-of-business code.

2. Establishments in the mail universe were classified on the basis of their self-designation, answers to questions on receipts by type of service provided, and other special inquiries.

COMPARABILITY OF THE 1977 AND 1982 CENSUSES

The 1977 and 1982 censuses were conducted under similar conditions and procedures except for the following:

Geographic areas—The boundaries of a number of areas for which data are shown in the 1982 census are not the same as in the 1977 census because of annexations, other boundary changes, redefinitions of SMSA's, and changes in qualifying criteria since 1977.

In 1977, separate data were published for certain census-defined, unincorporated places with 25,000 inhabitants or more. For 1982, data for census-defined, unincorporated places are no longer shown separately, but are included as part of the "remainder of county" statistics. In addition, improved methods, used in the 1982 census for determining the proper geographic areas into which businesses are tabulated within a given county, resulted in a number of businesses that were not tabulated as part of the "remainder of county" statistics in previous censuses being included within the "remainder of county" for 1982.

¹Standard Industrial Classification Manual: 1972. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. Stock No. 041-001-00066-6. 1977 Supplement, Stock No. 003-005-00176-0.

In 1977, special economic urban areas (see Geographic Areas Covered in introductory text) in New England qualified for separate publication if they had an urban population of at least 2,500 and a total population of at least 10,000. For 1982, the urban population requirement has been eliminated, and the area must have a population of 10,000 to qualify for separate publication.

Nonemployer firms—In 1977 and prior censuses, the combined data for all establishments (nonemployer firms plus establishments of employer firms) were presented for selected kind-of-business classifications, including all 2-digit major industry groups. For these censuses, data for nonemployer firms were obtained from administrative records of the Internal Revenue Service (IRS) based on business tax returns. For 1982, data for nonemployers and the combined data for all establishments are not available. These data could not be published as planned because many businesses were miscoded by the IRS into various miscellaneous categories rather than in the specific kinds of business. As a result, when the IRS supplied the Bureau of the Census with the kind-of-business codes derived from information reported for 1982 by businesses on IRS form 1040, Schedule C, the Bureau found that there were proportionately far more businesses classified in miscellaneous categories for 1982 than for 1977. The Bureau of the Census and the IRS are taking steps to ensure that data can be published for all establishments by kind of business in the 1987 and subsequent censuses.

Scope—In the 1977 Census of Service Industries, data were presented in the Geographic Area Series of reports in two separate segments. One segment was comprised of establishments of firms subject to Federal income tax and classified in industries covered in censuses prior to 1977.² The second segment was comprised of two sections. One section included establishments of firms which were subject to Federal income tax but classified in industries which were not covered in the censuses prior to 1977.³ Also included in this section was arrangement of passenger transportation (SIC 4722). The other section included all firms that were exempt from Federal income tax under provisions of section 501 or 521 of the Internal Revenue Code.⁴ Establishments of firms subject to Federal income tax were tabulated separately from those exempt from Federal income tax. The 1982 Census of Service Industries eliminates this segmentation. However, the taxable/tax-exempt distinction is maintained.

Some industries covered in the 1977 census were not covered for 1982: SIC's 806, 821, 822, 863, and 865. SIC 4722, which was included in the 1977 Census of Service Industries, is now published as part of the 1982 report, *Selected Statistics for Transportation Industries*, part of the 1982 Census of Transportation.

Federal income tax status/kind-of-business combinations—In the 1977 Census of Service Industries, firms were classified based on Federal income tax filing requirements. This classification was based primarily upon the response to an inquiry on the census questionnaire. Establishments which indicated that all or part of their income was exempt from Federal income tax under provision of section 501 or 521 of the IRS code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For the most part, in 1977, establishments were grouped for publication according to their tax status. However, a few kinds of business⁵ were assumed to be exempt from Federal income tax, and were tabulated with the tax-exempt category. Establishments of firms that were exempt from Federal income tax, but which were in a kind of business not generally expected to be exempt, were tabulated in a miscellaneous kind-of-business category.

For the 1982 census, the same kinds of business⁵ are definitionally considered exempt from Federal income tax, certain kinds of business⁶ are tabulated according to their tax status, and the remaining kinds of business are definitionally considered subject to Federal income tax. The miscellaneous kind-of-business category of firms exempt from Federal income tax has been eliminated.

Volume measure—For 1982, as in previous censuses, the basic dollar volume measure for firms subject to Federal income tax is receipts; however, for 1982 the basic dollar volume measure for the tax-exempt category is revenue. For 1977, expenses was used as the basic measure. For 1982, expenses data are shown in table 2 for comparison to 1977. (See definitions of receipts, revenue, and expenses in the Explanation of Terms section below.)

EXPLANATION OF TERMS

Establishments—An establishment is a single physical location at which business is conducted. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Statistics for service industries represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Estimates of this number were derived from a sample and will be provided in the service industries report, *Miscellaneous Subjects (SC82-I-5)*. Each census report was tabulated according to the physical location at which

²SIC's 701; 703; 72; 73; 75; 76; 78; 79; 8072; 81; 891.

³SIC's 702; 704; 80 ex. 8072; 82; 83; 89 ex. 891.

⁴SIC's 4722; 84; 86 ex. 866; and other SIC's also mentioned in footnotes 2 and 3.

⁵SIC's 84; 86 ex. 866; 8111 pt..

⁶7011 pt., 7032, 7041, 7391, 7392, 7397, 7922, 7929, 7997, 7999 pt., 8051, 8059, 8081, 8091, 82, 83, and 8922.

the business was conducted. The count of establishments in this publication represents the number in business at the end of the year.

A comparison of the number of establishments in business at the end of the year versus the number active any time during the year for the United States as a whole is presented by kind-of-business group in appendix G of this report.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted under the same ownership at a single location, and when conditions prescribed by the SIC manual for recognizing the existence of more than one establishment were met, separate establishment reports for each of the different activities were obtained in the census.

Leased service departments (separately owned businesses operated as departments or concessions of another service establishment or of a retail business under another ownership, such as a separately owned shoe shine parlor in a barber shop or a beauty salon in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

Firms—A firm is a business organization or entity consisting of one domestic establishment (location) or more under common ownership or control. For economic census purposes, the terms "firm" and "company" are synonymous.

Receipts (Basic dollar volume measure for service establishments of firms subject to Federal income tax)—Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1982 whether or not payment was received in 1982, except for health practitioners, legal services, and architectural, engineering and surveying services, which reported on a cash basis (payments received in 1982 regardless of when services were rendered). Gasoline, liquor, tobacco, and other excise taxes, which are paid by the manufacturer or wholesaler and included in the cost of goods purchased, are also included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, State, or Federal tax agency; nor do they include nonoperating income from such sources as interest, investments, or sale or rental of real estate.

Receipts in this report do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than

from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Although the count of establishments in this report represents the number in business at the end of the year, the receipts figures include receipts of all establishments in business at any time during the year.

Revenue (Basic dollar volume measure for firms exempt from Federal income tax)—Includes revenue from customers or clients for services rendered and merchandise sold during 1982 whether or not payment was received in 1982. Also included are income from interest, dividends, gross contributions, gifts, and grants (whether or not restricted for use in operations), rents, royalties, dues and assessments from members and affiliates, and net receipts from fundraising activities. Receipts from taxable business activities, as well as tax-exempt activities, are included.

Revenue does not include sales, admissions, and other taxes collected by the organization from customers or clients and paid directly to a local, State, or Federal tax agency; income from the sale of real estate, investments, or other assets; receipts of separately operated departments, concessions, etc., which are leased to others; and amounts transferred to operating funds from capital or reserve funds.

Expenses—Expenses include payroll, employee benefits, interest and rent, taxes, cost of supplies used for operation, depreciation expense, fees paid for fundraising, and other expenses charged to operations during 1982.

Expenses in this report exclude outlays for purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; and, for fundraising organizations, funds transferred to charities and other organizations.

Annual payroll—Payroll includes all forms of compensation such as salaries, wages, commissions, bonuses, vacation allowances, sick-leave pay, and the value of payments in kind (e.g., free meals and lodgings), paid during the year to all employees. Tips and gratuities received by employees from patrons and reported to employers are included. For corporations, it includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service on form 941.

First quarter payroll—This item consists of payroll, as defined above, paid to persons employed at any time during the quarter January to March 1982.

Paid employees for pay period including March 12—Paid employees consist of the full-time and part-time employees, including salaried officers and executives of

corporations, who were on the payroll in the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; not included are proprietors and partners of unincorporated businesses. The definition of paid employees is the same as that used on IRS form 941.

Legal form of organization—The legal form of organization for firms in the mail universe was based on the response to the organization status inquiry on the various census forms. The legal form of organization of nonmail firms was generally based on administrative records of other Federal agencies.

Limited data are published in this series of reports for individual proprietorships and partnerships. A later service industries report, Establishment and Firm Size (Including Legal Form of Organization), SC82-I-1, will present data by the following legal forms of organization for firms subject to Federal income taxes:

1. Corporations.
2. Individual proprietorships.
3. Partnerships.
4. Other.

Auxiliary establishments—Each company included in this census was asked to identify and report separately auxiliary locations whose primary functions were to manage, administer, service, or support the activities of the other establishments of the company. Data for auxiliaries which primarily support service establishments are presented for selected industrial classifications in tables 9 and 10 of this report. Data for auxiliaries are presented for more detailed industry breakdowns in a subsequent report issued as part of the 1982 Enterprise Statistics reports.

KIND-OF-BUSINESS CLASSIFICATIONS

Services, as defined in the 1972 SIC manual, include establishments primarily engaged in rendering a wide variety of services to individuals and business establishments.

Establishments covered by the census were assigned kind-of-business classifications according to the industry classifications defined in the 1972 SIC manual. When a more detailed classification than defined in the SIC manual was needed, additional kinds of business were identified within an SIC industry.

Some of the kind-of-business titles and/or codes used on several of the report forms are different from those in the 1972 SIC manual. The code variations do not affect the data tabulated in these publications, since all necessary adjustments are made during the data processing stage.

The basis for a kind-of-business classification is described above in Method of Classifying Kinds of Business. Descriptions for those kinds of business for which data are provided in this report follow.

Hotels, Rooming Houses, Camps, and Other Lodging Places (SIC Major Group 70)

This group includes establishments engaged in providing lodging, or lodging and meals, and camping facilities. Hotels which provide accommodations for permanent residents, tourist homes, and residential mobile home parks are classified in Major Group 65, Real Estate.

Hotels, motor hotels, and motels (SIC 7011)—The SIC manual combines hotels and motels into a single classification, Hotels, motels, and tourist courts.

In some tables of this report, however, data are presented for the following subdivisions of this classification:

1. Hotels, 25 guestrooms or more.
2. Hotels, less than 25 guestrooms.
3. Motels, tourist courts.
4. Motor hotels.

The classification of individual establishments into hotels, motor hotels, and motels and tourist courts was based primarily on the respondent's self-designation.

Rooming and boarding houses (SIC 702)—Establishments renting rooms, with or without board, on a fee basis to permanent or transient guests. Homes for the aged, for children, and for the handicapped that provide additional services, other than nursing care, are classified in Residential care (SIC 836) and homes that provide nursing care in Nursing and personal care facilities (SIC 805). Houses run by membership organizations are classified in Organization hotels and lodging houses, on membership basis (SIC 704).

Sporting and recreational camps (SIC 7032)—Sporting and recreational camps providing lodging and meals or lodging only. These include children's camps, fishing camps, hunting camps, and dude ranches.

Trailer parks and camp sites for transients (SIC 7033)—Establishments providing overnight or short-term sites for trailers, campers, or tents. Residential mobile home parks are classified in Major Group 65, Real Estate.

Organization hotels and lodging houses, on membership basis (SIC 704)—Lodging houses and hotels operated by membership organizations for the benefit of their members and guests, and not open to the general public. Commercial hotels operated by such organizations are classified in Hotels, motor hotels, and motels (group 701). Resident homes for the aged and others in need of residential, social, and personal care are classified in Residential care (SIC 836).

Personal Services (SIC Major Group 72)

This group includes establishments primarily engaged in providing services generally involving the care of one's

personal appearance or apparel, such as barber and beauty shops, dry-cleaning plants, laundries, and photographic studios.

For establishments classified in SIC 721, data for collecting and distributing units (branch outlets, pickup stations, terminals, or depots) owned and operated by a firm which does its own work are merged with those for the firm which owned them, and are not considered as separate establishments.

Power laundries, family and commercial (SIC 7211)—Establishments primarily engaged in operating mechanical laundries with steam or other power. Independently owned agencies for laundry plants are classified in SIC 7212. Laundries using small power equipment of household type are classified in SIC 7219. Excluded are establishments which have power laundry equipment, but which are primarily engaged in a specialty, such as industrial laundering, linen rental, or diaper service. These are classified in other categories within SIC 721.

Garment pressing, and agents for laundries and dry cleaners (SIC 7212)—Establishments primarily engaged in providing laundry and dry-cleaning services, but which have laundry and/or dry-cleaning work done by others. Independently owned collecting and distributing agencies serving dry-cleaning plants or power laundries are included in this classification.

Linen supply (SIC 7213)—Establishments primarily engaged in supplying, on a rental basis, such laundered linens as uniforms, aprons, table covers, bed linens, and towels. Establishments included in this classification may or may not operate their own power laundry facilities.

Diaper service (SIC 7214)—Establishments primarily engaged in supplying diapers (including disposable) and other baby linens to homes, usually on a rental basis. Such establishments may or may not operate their own power laundry facilities.

Coin-operated laundries and dry cleaning (SIC 7215)—Establishments primarily engaged in the operation of coin-operated laundry and/or dry-cleaning equipment. Included are establishments known as laundromats, launderettes, self-service dry cleaners, etc. Establishments which operate coin-operated laundering machines in apartment houses and similar locations are included. Establishments which rent coin-operated laundering machines (e.g., to apartment houses) are classified in SIC 7394.

In table 1a, data are presented for the following subdivisions of this classification:

1. Coin-operated laundries and dry-cleaning stores.
2. Coin-operated laundry machine routes.

Dry-cleaning plants, except rug cleaning (SIC 7216)—Plants primarily engaged in dry cleaning or dyeing apparel and household fabrics other than rugs for the general public. Establishments primarily engaged in cleaning and repairing rugs are classified in SIC 7217. Independently

owned agencies for cleaning plants are classified as SIC 7212. Establishments known as "tailor shops" or "cleaners" are included in this classification only if they do their own cleaning.

Carpet and upholstery cleaning (SIC 7217)—Plants primarily engaged in cleaning carpets and upholstered furniture. Establishments primarily engaged in rug repairing are classified in SIC 7699.

Industrial launderers (SIC 7218)—Establishments primarily engaged in supplying laundered or dry-cleaned work uniforms, wiping towels, safety equipment (gloves, flame resistant clothing, etc.), dust control items (treated mats or rugs, mops, tool dust covers, cloths, etc.), and similar items to industrial or commercial users. These items may belong to the industrial launderers and be supplied to users on a rental basis, or they may be the customer's own goods. Establishments included in this industry may or may not operate their own laundry or dry-cleaning facilities.

Laundry and garment services, n.e.c. (SIC 7219)—Establishments primarily engaged in furnishing other laundry services, including repairing, altering, and storing clothes for individuals, and in the operation of Chinese, French, and other hand laundries. Custom tailors and fur shops making fur apparel to custom order are classified in retail trade.

Photographic studios, portrait (SIC 722)—Establishments primarily engaged in photography for the general public. Included in this classification are portrait photographers and school, home, and transient photographers. Establishments primarily engaged in commercial photography are classified in SIC 7333. Establishments primarily engaged in film developing and/or print processing for the trade or for the general public are included in SIC 7395; those engaged in motion picture film processing are classified in SIC 7819.

Beauty shops (SIC 723)—Establishments primarily engaged in providing beauty services or both beauty and barber services. Schools for the instruction of beauticians are also included provided a clinic is operated in which a charge is made for services performed by students. Beauty shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are included. However, beauty shops owned by another business and operated as part of that other business (e.g., hotels, department stores) are not included.

Barber shops (SIC 724)—Establishments primarily engaged in providing barber services. Barber colleges are also included provided a charge is made for services performed by students. Barber shop concessions (owned and operated by concessionaires) in hotels and other places are included. However, barber shops owned by another business and operated as part of that other business (e.g., hotels) are not included.

Shoe repair, shoe shine, and hat-cleaning shops (SIC 725)—Establishments primarily engaged in repairing footwear, shining shoes, or cleaning and blocking hats. Shoe repair, shoe shine, or hat-cleaning departments operated as part of other service or retail establishments, such as valet shops, laundries; shoe stores, and department stores, are not included as separate service establishments unless independently owned and operated.

Funeral service and crematories (SIC 726)—Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead. Receipts include funeral merchandise sold and services provided directly by the establishments, such as caskets, burial clothing, and ambulance service. Also included in the receipts are reimbursements for expenditures made to other establishments for funeral-related merchandise sales and services, such as flower sales and livery service. Cemeteries, and crematories operated in conjunction with cemeteries, are classified in SIC 6553; crematories and burial services for pets, in SIC 0752.

Miscellaneous personal services (SIC 729)—Establishments primarily engaged in providing personal services, not elsewhere classified, such as Turkish baths; reducing salons; costume and formal wear rental; operation of coin-operated personal service machines, such as weighing machines, public lockers (except cold storage), pay toilets, etc.; social escort service; checkroom concessions; dressmaking service (material owned by customer); and income tax return preparation service. Establishments operating coin-operated amusement machines, such as pinball machines and juke boxes, are classified in SIC 7993. Coin-operated machine rental is classified in SIC 7394. Establishments which operate coin-operated laundering machines in apartment houses and similar locations are classified in SIC 7215.

In table 1a, data are presented for the following subdivisions of this classification:

1. Reducing salons and health clubs, except resorts.
2. Tax preparation services.
3. Other personal services, n.e.c.

Business Services (SIC Major Group 73)

This group includes establishments primarily engaged in providing services, not elsewhere classified, to business enterprises on a fee or contract basis.

Advertising agencies (SIC 7311)—Establishments primarily engaged in preparing advertising (writing copy, art work, graphics, and other creative work); providing advertising consultation; and placing advertising in periodicals, newspapers, radio, television, or other advertising media, for clients on a commission or fee basis. Establishments which place advertising with media only (media buying services) are classified in SIC 7319. Establishments which provide commercial art for advertising, but do not place the advertising with media, are

classified in SIC 7333. Establishments which write copy, but do not place advertising with media, are classified in SIC 8999. Establishments which solicit advertising for nonaffiliated radio, television, newspapers, or magazines are classified in SIC 7313.

Outdoor advertising services (SIC 7312)—Establishments primarily engaged in the preparation and presentation of poster displays and painted and electric displays (principally outdoors) on panels, bulletin boards, and frames. Such establishments may (as incidental services) construct, repair, and maintain display boards and post advertisements. Sign painting shops are classified in SIC 7399. Shops which make neon signs to order are classified in manufacturing. Establishments primarily engaged in erecting signs are classified in construction.

Radio, TV, and publishers' advertising representatives (SIC 7313)—Establishments primarily engaged in soliciting advertising on a fee basis for (nonaffiliated) newspapers, magazines, and other publications or for radio and television stations. Advertising sales offices operated by these media are classified as auxiliaries and are not included in this census.

Advertising, n.e.c. (SIC 7319)—Establishments primarily engaged in furnishing advertising services, not elsewhere classified, such as handbill distribution, distribution of samples, and transit advertising. Establishments which are primarily engaged in providing commercial art or graphics for the advertising industry are classified in SIC 7333. Establishments primarily engaged in mail advertising services, compiling and selling mailing lists, and related services are classified in SIC 7331.

Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies (SIC 732)—Establishments primarily engaged in mercantile and consumer credit reporting or the collection or adjustment of claims. Centralized charge services are classified in SIC major group 61. Insurance adjustment agencies and loan companies are also excluded from this census.

In table 1a, data are presented for the following subdivisions of this classification:

1. Adjustment and collection agencies.
2. Mercantile reporting agencies.
3. Consumer credit reporting agencies.

Direct mail advertising services (SIC 7331)—Establishments primarily engaged in furnishing services for direct mail advertising, such as creating, producing, and mailing of direct mail advertising. This industry also includes establishments primarily engaged in compiling and selling mailing lists. Establishments primarily engaged in reproducing direct mail copy to order, but which perform none of the other direct mail advertising services, are classified in SIC 7339. Establishments engaged only in printing the copy are classified in manufacturing.

Blueprinting and photocopying services (SIC 7332)—Establishments primarily engaged in reproducing drawings, plans, maps, or other copy, by blueprinting or photocopying. Printing, including “quick printing,” is classified in manufacturing.

Commercial photography, art, and graphics (SIC 7333)—Establishments engaged in performing graphics, commercial art, or commercial photography services for advertising agencies, publishers, and other business and industrial users. Producers of still and slide films are included here. Establishments engaged in medical photography and art are classified in SIC 8091. Art, except commercial and medical, is classified in SIC 8999. Establishments primarily engaged in portrait photography are classified in SIC 7221.

In table 1a, data are presented for the following subdivisions of this classification:

1. Commercial photography.
2. Commercial art.
3. Graphic arts and related design and commercial photography, n.e.c.

Stenographic services; and reproduction services, n.e.c. (SIC 7339)—Establishments primarily engaged in furnishing stenographic services and establishments primarily engaged in mimeographing, rototyping, multilithing, and reproduction services. Not included in this industry are establishments primarily engaged in printing (included in manufacturing), blueprinting and photocopying (SIC 7332), and duplicating in connection with direct mail advertising (SIC 7331).

Window cleaning (SIC 7341)—Establishments primarily engaged in cleaning windows in structures.

Disinfecting and exterminating services (SIC 7342)—Establishments primarily engaged in providing disinfecting and deodorizing services and in exterminating insects, rodents, and other pests.

Cleaning and maintenance services, n.e.c. (SIC 7349)—Establishments primarily engaged in furnishing, to structures, cleaning and maintenance services, not elsewhere classified, such as janitorial services, floor waxing, and office cleaning. General building maintenance service is included, but general repair contractors primarily engaged in building repair and maintenance work, or in the cleaning of building exteriors by sand or steam blasting, or in cleaning up after construction, are classified in construction.

News syndicates (SIC 735)—Establishments primarily engaged in furnishing news, pictures, features, etc., and in supplying news reporting services to newspapers, periodicals, and radio and television broadcasters. Non-profit syndicates operated on a membership basis and commercial (nonmembership) news syndicates are both included in this classification. Separate establishments of newspaper and periodical publishers which are engaged in gathering news are classified as auxiliaries.

Employment agencies (SIC 7361)—Establishments primarily engaged in providing placement and employment services to employers or those seeking employment. Modeling agencies and nurses’ registries are included. Theatrical, radio, and television employment agencies are classified in SIC 7922; motion picture casting bureaus, in SIC 7819; and establishments engaged in furnishing help to other businesses, in SIC 7362.

Help supply services (SIC 7362)—Establishments primarily engaged in supplying help (except agricultural) to other businesses on a contract basis. The help supplied is on the payroll of the supplying establishment. Included are establishments known as “labor pools” and “contract labor offices.” Establishments primarily engaged in providing placement and employment services are classified in SIC 7361.

In table 1a, data are presented for the following subdivisions of this classification:

1. Office help supply services.
2. Help supply, except office workers.

Facilities management services (SIC 7369)—Establishments, not elsewhere classified, primarily engaged in providing personnel to operate specified facilities or to provide services on a fee or contract basis within another business (or government) establishment or installation. Establishments primarily providing one specialized service are classified in the specialized industry, e.g., janitorial service is included in SIC 7349. Management service only is classified in SIC 7392. Computer facilities management is classified in SIC 7374. Establishments which provide both management and staff to operate a business are classified according to the type of activity of the business operated.

Computer programming and other software services (SIC 7372)—Establishments primarily engaged in providing services in computer programming, systems design and analysis, and other computer software. Establishments primarily engaged in the reproduction and sale of prepackaged computer programs and other software may be included here. When not computer related, these services are classified in SIC 7392.

Data processing services (SIC 7374)—Establishments primarily engaged in providing data processing services to others. Service may consist of complete processing and preparation of reports from data supplied by the customer or it may be specialized, such as keying or making data processing equipment available to others on an hourly or time-sharing basis. Also included are establishments primarily engaged in the management and operation of the computer and data processing facilities of others on a continuing basis.

In table 1a, data are presented for the following subdivisions of this classification:

1. Data processing services, except facilities management.
2. Computer facilities management.

Computer related services, n.e.c. (SIC 7379)—Establishments primarily engaged in providing computer-related services, not elsewhere classified. Renting and leasing of computers and related data processing equipment is included here, except for finance leasing, which is classified in SIC major group 61. Direct leasing by computer manufacturers is classified in manufacturing or wholesale trade. Also included here are establishments engaged in repair and maintenance of computers, and computer consulting services.

Research and development laboratories (SIC 7391)—Establishments primarily engaged in laboratory or other physical research and development activities on a fee or contract basis. Research and development laboratories which perform supporting services for other establishments of the same company are classified as auxiliary to the establishments serviced and are not included here. Also excluded from this classification are establishments engaged in speculative research and development with the intent to manufacture the products of the research or to license others for the use of the patents or processes developed. Nonprofit research agencies funded primarily by investments, grants, or contributions are classified in SIC 8922.

Management, consulting, and public relations services (SIC 7392)—Establishments primarily engaged in furnishing a wide variety of general or specialized management, consulting, or public relations services, such as business analysis, business research, efficiency planning, industrial management, market research, personnel management, and traffic consulting, on a contract or fee basis. Establishments primarily engaged in computer related systems analysis, systems engineering, operations research, and other software services, including computer programming services, are classified in SIC 7372. Management and operation of a business, where operating staff as well as management are provided, is classified in the industry of the establishment managed, e.g., hotel management and operation.

In table 1a, data are presented for the following subdivisions of this classification:

1. Management and administrative services.
2. Public relations services.
3. Management consulting services.
4. Economic and sociological research.
5. Consulting services, n.e.c.

Detective agencies and protective services (SIC 7393)—Establishments primarily engaged in providing personnel for detective, investigative, patrolling, night watching, or personal protection services for businesses and/or individuals. Establishments primarily engaged in installation, maintenance, and monitoring of mechanical protective devices, such as burglar and fire alarm systems, are classified here, but establishments engaged only in the installation of such devices are included in construction,

and establishments engaged only in the sale and installation of such devices are classified in wholesale or retail trade. Armored car services are also included in this industry.

In table 1a, data are presented for the following subdivisions of this classification:

1. Detective agencies and guard services.
2. Armored car services.
3. Burglar and fire alarm systems.

Equipment rental and leasing services (SIC 7394)—Establishments primarily engaged in renting or leasing (except finance leasing) of machinery, tools, and other equipment, including heavy construction and earth moving equipment. Establishments primarily engaged in finance leasing are classified in SIC major group 61. Establishments renting and leasing automobiles and trucks without drivers are classified in SIC 751; those renting automobiles with drivers, in SIC major group 41. Establishments renting trucks with drivers are classified in transportation; personal items such as lockers (other than refrigerated), clothes, and pillows, in SIC 7299; amusement and recreation items such as bicycles, canoes, and beach chairs and accessories, in SIC 7999; and commercial boats, in SIC major group 44. Direct leasing of machinery or equipment by the manufacturer is classified in manufacturing or wholesale trade. Establishments primarily leasing computer time, including time-sharing services, are classified in SIC 7374; those leasing or renting computers or data processing equipment, in SIC 7379.

In table 1a, data are presented for the following subdivisions of this classification:

1. Equipment rental.
2. Equipment leasing, except finance leasing.
3. Leasing or rental of heavy construction equipment without operators.
4. Rental of heavy construction equipment with operators.

Photofinishing laboratories (SIC 7395)—Establishments primarily engaged in the developing of films and in photoprinting and enlarging for the trade and/or for the general public. Data for retail outlets (kiosks) for the pickup and delivery of film, which are owned and operated by photofinishing laboratories, are merged with data for the laboratory which owns them, and are not treated as separate establishments. Establishments primarily engaged in processing motion picture films for the motion picture and television industries are classified in SIC 7819.

Trading stamp services (sales offices) (SIC 7396)—Establishments primarily engaged in selling trading stamps or merchandise coupons to merchants. The redemption stores of trading stamp companies are not included here, but are classified as auxiliary to this industry.

Testing laboratories and facilities (SIC 7397)—Establishments primarily engaged in product testing on a fee or contract basis. Testing laboratories which perform supporting services for other establishments of the same company are classified as auxiliary to the establishments serviced and are not included here. Noncommercial testing laboratories are also included in this category. Testing services for education or personnel (not providing instruction or training) are classified in SIC 7392.

Business services, not elsewhere classified (SIC 7399)—Establishments primarily engaged in furnishing business services, not elsewhere classified, such as auctioneers' establishments (service only), business brokers, drafting service, independent lecture bureaus, inspection service, printing brokers, notary publics, and decorating or trimming shop windows.

In table 1a, data are presented for the following subdivisions of this classification:

1. Sign painting shops—Establishments primarily engaged in making signs to individual order or in doing office door and window lettering. Establishments primarily engaged in making signs other than on a custom basis and neon sign manufacturers are classified in manufacturing.
2. Interior designing—Establishments primarily engaged in advising clients on the selection of furniture, draperies, rugs, and other interior decorations on a fee or commission basis. Establishments providing an interior designing service, but primarily engaged in the sale of merchandise, are not included. Painting and papering contractors who frequently call themselves "interior decorators" are classified in construction.
3. Telephone answering services—Establishments primarily engaged in transmitting telephone messages to their clients.
4. Water softening services—Establishments primarily engaged in softening water by chemical treatment or other method.
5. Packaging and labeling services—Establishments primarily engaged in packaging and labeling products, on a contract or fee basis, in packages or other containers normally intended for retail distribution. Companies primarily engaged in packing, crating, and otherwise preparing goods for shipping are classified as transportation.
6. Miscellaneous business services, n.e.c.—Establishments primarily engaged in furnishing business services, not elsewhere classified.

**Automotive Repair, Services, and Garages
(SIC Major Group 75)**

This group includes establishments primarily engaged in furnishing automotive repair, parking, rental, and other services to the general public. Similar facilities owned and operated by concerns for their own use and not available

to the general public are treated as auxiliary establishments of those concerns and are not included here. Automobile repair departments maintained by establishments engaged in the sale of new automobiles are classified in retail trade, as are gasoline service stations (where sales of merchandise (including fuel) exceed repair receipts). Automobile driving instruction is classified in SIC 8299.

Automotive rental and leasing, without drivers (SIC 751)—Establishments primarily engaged in daily or extended-term rental or leasing of passenger automobiles, trucks, truck tractors and trailers, and other automotive equipment without drivers. Establishments primarily engaged in renting automobiles with drivers are out of scope; those renting or leasing trucks with drivers are classified in SIC group 421; and those renting or leasing heavy construction and earth moving equipment are classified in SIC 7394. Establishments primarily engaged in finance leasing are classified in SIC major group 61.

In table 1a, data are presented for the following subdivisions of this classification:

1. Passenger car rental, without drivers (SIC 7512 Part)—Establishments primarily engaged in the short-term rental of passenger cars without drivers. Data for separate automotive rental offices or concessions (e.g., airport locations) in the same metropolitan area, for which a common fleet is maintained, are merged, and are not considered separate establishments.
2. Passenger car leasing, except finance leasing (SIC 7512 Part)—Establishments primarily engaged in extended-term leasing of passenger cars without drivers. These establishments may or may not provide maintenance of the vehicle as part of the lease contract.
3. Truck rental, without drivers (SIC 7513 Part)—Establishments primarily engaged in the short-term rental of trucks, truck tractors, or semitrailers without drivers.
4. Truck leasing, except finance leasing (SIC 7513 Part)—Establishments primarily engaged in extended-term leasing of trucks, truck tractors, or semitrailers without drivers. These establishments may or may not provide maintenance of the vehicle as part of the lease contract.
5. Utility trailer and recreational vehicle rental (SIC 7519)—Establishments primarily engaged in the rental (usually short term) of utility and house trailers and recreational vehicles.

Parking lots (SIC 7523)—Establishments primarily engaged in the temporary open air parking of automobiles, usually on an hourly, daily, or monthly basis. Establishments which are a combination of parking lot and structure are classified in SIC 7525. Excluded are municipal parking lots and lots operated by establishments or institutions primarily engaged in other activities, e.g., department stores, hospitals, restaurants. Valet parking is classified in SIC 7299.

Parking structures (SIC 7525)—Establishments primarily engaged in the temporary parking or live storage of automobiles within a structure. Long-time or dead storage of automobiles is not included. Establishments which are a combination of structure and lot are included in this classification. Excluded are municipal parking structures and structures operated by establishments or institutions primarily engaged in other activities, e.g., office buildings, apartment buildings, universities. Valet parking is classified in SIC 7299.

Top and body repair shops (SIC 7531)—Establishments primarily engaged in the repair of automotive tops, bodies, and interiors.

Tire retreading and repair shops (SIC 7534)—Establishments primarily engaged in repairing and retreading automotive tires. Establishments classified here may either retread customers' tires or retread tires for sale or exchange to the user or the trade.

Paint shops (SIC 7535)—Establishments primarily engaged in automotive painting and refinishing.

General automotive repair shops (SIC 7538)—Establishments primarily engaged in the general repair of automotive vehicles. Establishments primarily engaged in the specialized repair of individual engine components, not elsewhere classified, are classified in SIC 7539. Establishments primarily engaged in repair of motorcycles are classified in SIC 7699.

In some tables of this report, data are presented for the following subdivisions of this classification:

1. General automotive repair shops, except diesel.
2. Diesel repair shops.

Automotive repair shops, n.e.c. (SIC 7539)—Establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as fuel service, brake relining, and exhaust system repair.

In some tables of this report, data are presented for the following subdivisions of this classification:

1. Auto electrical and fuel system services—Establishments primarily engaged in providing automotive engine tune-ups and in repairing automotive electrical systems and fuel components, including carburetors.
2. Radiator repair—Establishments primarily engaged in the repair and cleaning of automotive radiators.
3. Glass replacement and repair—Establishments primarily engaged in the repair and replacement of automotive glass.
4. Brake, front end, and wheel alignment—Establishments primarily engaged in relining, repairing, and adjusting automotive brakes; wheel alignment; and repairing and installing springs, axles, and shock absorbers.
5. Exhaust system services (muffler shops)—Establishments primarily engaged in the installation or

repair of automotive exhaust systems (mufflers). The sale of the mufflers or tailpipes is considered to be incidental to the installation of these products.

6. Transmission repair shops—Establishments primarily engaged in the repair of automotive transmissions. If transmissions are sold and installed, the sale of the transmission is considered incidental to the installation. If the transmissions are repaired on a factory basis, the establishment is classified in manufacturing.
7. Other automotive repair shops, n.e.c.—Establishments primarily engaged in specialized automotive repairs, not elsewhere classified, such as frame repair, piston ring service and repair, speedometer repair, heater and air-conditioning repair, etc.

Car washes (SIC 7542)—Establishments primarily engaged in washing cars (custom car wash) or furnishing facilities for the self-service washing of cars and trucks. Waxing and polishing are also classified here.

Other automotive services (SIC 7549)—Establishments primarily engaged in furnishing automotive services, not elsewhere classified, such as lubricating service, towing service, diagnostic service, undercoating service, inspection service, etc.

Miscellaneous Repair Services (SIC Major Group 76)

This group includes establishments primarily engaged in miscellaneous repair services, not elsewhere classified. Repair departments of retail dealers or manufacturers are not included unless operated as separate establishments and reported as such. This group does not include some repair services of which the more important are: automotive repair services, classified in SIC major group 75; garment and shoe repair, classified in major group 72; and computer maintenance and repair services, classified in SIC 7379. Excluded are ship and boat repair, and railroad repair shops which are included in the census of manufactures.

Radio and TV repair shops (SIC 7622)—Establishments primarily engaged in repairing radio and television sets; phonographs, high fidelity (hi-fi) or stereophonic equipment, and tape recorders; in installing and repairing television, amateur and citizens' band antennas; or in installing and servicing radio transmitting and receiving equipment in homes or offices, or in small boats, automobiles, or other vehicles. Establishments primarily engaged in selling radio and television sets are classified in retail trade. Repair departments of radio and television dealers are not included here unless operated and reported as separate establishments.

Refrigeration and air-conditioning repair shops (SIC 7623)—Establishments primarily engaged in servicing and repairing household and commercial electrical refrigerators and air-conditioning and refrigeration equipment.

Establishments primarily engaged in servicing and repairing gas refrigerators are classified in SIC 7699. Establishments primarily engaged in installing refrigeration and air-conditioning systems are classified in construction.

Electrical and electronic repair shops, n.e.c. (SIC 7629)—Establishments primarily engaged in the servicing and repair of electrical and electronic equipment and electrical appliances (washing machines, vacuum cleaners, irons, toasters, etc.), not elsewhere classified. Radio and television repair shops are classified in SIC 7622. Refrigeration repair shops are classified in SIC 7623. Electrical contractors and electrical shops engaged primarily in house wiring are included in construction. Armature rewinding and the repair of electric motors are classified in SIC 7694. Repair of computers and related equipment is classified in SIC 7379.

Watch, clock, and jewelry repair (SIC 763)—Establishments primarily engaged in the repair of watches, clocks, and jewelry.

Reupholstery and furniture repair (SIC 764)—Establishments primarily engaged in furniture reupholstering and repair. Establishments primarily engaged in selling upholstery materials, making slipcovers, draperies, etc., to order, or in upholstering new frames to individual order are classified in retail trade, as are establishments making furniture and cabinet work on a custom basis to individual order.

Welding repair (SIC 7692)—Establishments primarily engaged in repair work by welding. Automotive welding is classified here. Welding in connection with the manufacture of a product is classified as manufacturing. Welding contractors doing welding work on the construction site are classified in construction, SIC 1799.

Armature rewinding shops (SIC 7694)—Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment or repair or rebuild for sale or exchange to users or to the trade. Establishments primarily engaged in the repair of electrical appliances are classified in SIC 7629.

Repair shops and related services, n.e.c. (SIC 7699)—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as farm machinery and equipment repair; lawnmower, saw, knife, and tool sharpening and repair; bicycle repair; lock and gun repair; musical instrument repair; and the repair of typewriters and business machines. Repair services which involve primarily electrical or electronic equipment or components are classified in SIC 7629; however, primarily mechanical repair of electrically powered equipment, for example, electric sewing machine repair, is included here.

In table 1a, data are presented for the following subdivisions of this classification:

1. Farm machinery and equipment repair shops—Establishments primarily engaged in the repair of farm machinery and equipment.

2. Lawnmower, saw, knife, tool sharpening and repair—Establishments primarily engaged in sharpening and repairing lawnmowers, saws, knives, and tools.

3. Sewer and septic tank cleaning services—Establishments primarily engaged in cleaning or repairing sewers and septic tanks. Establishments which install septic tanks are classified in construction.

4. Other repair and related services, n.e.c.—Establishments primarily engaged in specialized repair services, not elsewhere classified, such as aircraft flight instrument repair (except electrical), blacksmith shops, bicycle repair, boiler repair, camera repair, dental instrument repair, furnace and chimney cleaning, gunsmith shops, key duplicating shops, motorcycle repair, musical instrument repair, taxidermists, typewriter repair, umbrella repair, and venetian blind repair.

Motion Pictures (SIC Major Group 78)

This group includes establishments producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term "motion pictures" includes similar productions for television or other media using film, tape, or other means.

Motion picture production, except for TV (SIC 7813)—Establishments primarily engaged in the production of motion pictures for exhibition other than for television. Establishments engaged in both production and distribution are included here.

Motion picture, tape production for TV (SIC 7814)—Establishments primarily engaged in the production of motion pictures and of tapes, including commercials, for television exhibition. Establishments engaged in both production and distribution are included here.

Services allied to motion picture production (SIC 7819)—Establishments primarily engaged in performing services independent of motion picture production, but allied thereto, such as motion picture film processing, editing, and titling. Also included are casting bureaus, wardrobe and studio property rental, rental and repair of cameras and other motion picture equipment, stock footage film libraries, and television tape services (editing, transfers, etc.).

Motion picture film exchanges (SIC 7823)—Establishments primarily engaged in renting films to exhibitors other than in the field of television. Establishments engaged in both distribution and production are included in SIC 7813.

Film or tape distribution for TV (SIC 7824)—Establishments primarily engaged in renting film or tape to exhibitors in the field of television. Establishments engaged in both distribution and production are in SIC 7814.

Services allied to motion picture distribution (SIC 7829)—Establishments primarily engaged in performing auxiliary services to motion picture distribution, such as film delivery service, film purchasing and booking agencies, and film libraries.

Motion picture theaters, except drive-in (SIC 7832)—Commercially operated conventional "four-wall" theaters primarily engaged in the indoor exhibition of motion pictures. Establishments primarily engaged in the commercial exhibition of motion pictures on an itinerant basis with portable projection and sound equipment are included here.

Drive-in motion picture theaters (SIC 7833)—Commercially operated theaters, commonly known as open-air or drive-in, primarily engaged in the outdoor exhibition of motion pictures.

Amusement and Recreation Services, Except Motion Pictures (SIC Major Group 79)

This group includes establishments primarily engaged in providing amusement, recreation, or entertainment on payment of a fee or admission charge, except motion pictures. Gambling businesses, where legal, are also included in this major group; however, combined gambling and lodging facilities with 25 guestrooms or more are classified in SIC 7011.

Dance halls, studios, and schools (SIC 791)—Establishments primarily engaged in operating public dance halls or ballrooms and dance studios and schools. The renting of dance halls or ballrooms to operators is classified as real estate and excluded from this census.

In table 1a, data are presented for the following subdivisions of this classification:

1. Public dance halls or ballrooms.
2. Dance schools, including children's and professional.

Theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792)—This classification includes the subgroups indicated below, shown separately in table 1a.

1. Producers of live theatrical productions (SIC 7922 Part)—Establishments primarily engaged in presenting live theatrical productions. Theaters which are normally rented to theatrical producers are classified as real estate operations and excluded from this census.
2. Producers of radio and TV shows, except tape (SIC 7922 Part)—Establishments primarily engaged in producing shows for presentation on radio, television, in night clubs, etc.
3. Artists' and entertainers' managers or agents, concert bureaus, booking agents (SIC 7922 Part)—Establishments primarily engaged in representing performers and producers for a fee or commission.

4. Other theatrical services (SIC 7922 Part)—Businesses engaged in theatrical services, not elsewhere classified, such as ticket agencies; theatrical, television, and radio employment agencies; theatrical equipment rental and design; lighting; etc.

5. Dance groups and artists (SIC 7929 Part)—Companies, groups, and artists primarily engaged in the presentation of ballet; modern, folk, or ethnic dance; and similar dance presentations.

6. Symphony orchestras, opera companies, and chamber music organizations (SIC 7929 Part)—Symphony orchestras, opera companies, and chamber music organizations (including chamber orchestras) organized for the presentation of their musical specialty.

7. Other music and entertainment presentations (SIC 7929 Part)—Dance and stage bands, orchestras (except symphony or chamber), combos, quintets, soloists, and similar musical organizations, groups, and artists, as well as other entertainers operating on a contract or fee basis for restaurants, night clubs, radio and television, etc. Also included are promoters of a variety of entertainment.

Billiard and pool establishments (SIC 7932)—Establishments primarily engaged in providing facilities for playing billiards and pool.

Bowling alleys (SIC 7933)—Establishments primarily engaged in providing facilities for bowling.

Professional sports clubs, managers, promoters (SIC 7941)—Operators and promoters of professional and semi-professional athletic clubs, promoters of athletic events, and managers of individual professional athletes. Receipts of such establishments do not include revenue from radio or television broadcasts, from sales of players, from concession operators, or from noncustomer sources. Establishments primarily engaged in renting stadiums and athletic fields to sports promoters and clubs are classified as real estate.

In table 1a, data are presented for the following subdivisions of this classification:

1. Baseball clubs.
2. Football clubs.
3. Other professional sports clubs.
4. Managers and promoters.

Racing, including track operation (SIC 7948)—Promoters and participants in racing activities, including race track operators, operators of racing stables, jockeys, race horse trainers, and race car owners and operators. Establishments which own race tracks, but do not engage in promotion of racing events, are classified in real estate and are not included in the censuses. Stables and kennels primarily engaged in the breeding or boarding of horses and dogs are classified in agriculture.

In table 1a, data are presented for the following subdivisions of this classification:

1. Auto race track operation.
2. Horse race track operation.
3. Dog race track operation.
4. Racing stables and racing, n.e.c.

Public golf courses (SIC 7992)—Establishments privately operated and primarily engaged in the operation of golf courses open to the public on a fee basis. Municipally owned and operated golf courses are not included. Membership golf and country clubs are included in SIC 7997. Miniature golf courses and golf driving ranges are classified in SIC 7999.

Coin-operated amusement device operators (SIC 7993)—Establishments primarily engaged in operating coin-operated amusement devices either in their own or in other places of business. Such amusement machines include juke boxes, pinball machines, mechanical games, slot machines (where legal), and similar types of amusement equipment. Amusement arcades or parlors are also included. Establishments primarily engaged in rental of such devices are classified in SIC 7394.

Amusement parks (SIC 7996)—Establishments known as amusement parks, theme parks, kiddie parks, etc., which group together a number of attractions such as mechanical rides, amusement devices, refreshment stands, picnic grounds, etc. Individual ride operators or concessionaires operating within the park are classified in SIC 7999. Carnivals operating without a fixed exhibition site are also classified in SIC 7999. Owners of the grounds who do not operate the amusement park are classified in real estate.

Membership sports and recreation clubs (SIC 7997)—Sports and recreation clubs which maintain facilities restricted to use by members and their guests. Country, golf, tennis, yacht, and swimming clubs are included in this industry. Such establishments are classified here regardless of the proportion of receipts derived from food or liquor sales. Health clubs are classified in SIC 7299. Membership organizations engaged in civic, social, or fraternal activities are classified in SIC 864.

Amusement and recreation services, n.e.c. (SIC 7999)—Establishments primarily engaged in the operation of sports, amusement, and recreation services, not elsewhere classified, such as bathing beaches, swimming pools, riding academies and schools, etc. Membership sports and recreation clubs not open to the general public are classified in SIC 7997.

In some tables of this report, data are presented for the following subdivisions of this classification:

1. Concession operators of amusement devices and rides—Concession operators of mechanical rides or of amusement devices in amusement parks, carnivals, circuses, or fairs; or operators of independently operated rides or devices of this type.

2. Carnivals and circuses—Establishments operating a group of amusement, service, and/or retail units and generally known as carnivals, which do not have any fixed exhibition site; or companies engaged in the operation of circuses having acrobatic and animal shows and individual circus acts. Side shows are included here.

3. Fairs—Establishments primarily engaged in arranging and operating the exhibitions and related activities usually associated with county or State fairs. Carnivals and side shows which may be part of the fair, but which are independently owned and operated, are included in the subgroup, "Carnivals and circuses." Other amusement device concessions independently owned and operated are included in the subgroup "Concession operators of amusement devices and rides."

4. Commercial museums, art galleries, and botanical and zoological gardens—Museums, art exhibitors, and botanical and zoological gardens which are supported primarily by admission charges. Commercial art galleries or art dealers primarily selling to the general public are classified in retail trade, SIC 5999. Museums, art galleries, and botanical and zoological gardens supported primarily by contributions, grants, etc., are classified in SIC major group 84.

5. Roller skating rinks—Establishments primarily engaged in operating rinks for roller skating open to the general public for a fee.

6. Ice skating rinks—Establishments primarily engaged in operating rinks for ice skating open to the general public for a fee.

7. Other amusement and recreation services, n.e.c.—Establishments primarily engaged in the commercial operation of sports, amusement, and recreation services, not elsewhere classified. Included are establishments engaged in instruction for sports or recreation, such as baseball, bridge, golf, judo, karate, skiing, swimming, tennis, etc. It also includes establishments renting articles for amusement and recreation, such as beach chairs and accessories, bicycles, golf carts, small boats and canoes, saddle horses, etc.

Other establishments in this classification include commercially operated athletic clubs or gymnasiums, bathing beaches, domino parlors, gambling establishments (where legal), golf driving ranges, miniature golf, riding academies and stables, shooting galleries, slot-car tracks, ski lifts, day camps, and establishments engaged in the commercial operation of swimming pools open to the general public for a fee. Municipally operated golf courses and swimming pools are excluded from this census. Privately owned tourist attractions, such as natural wonders or manmade exhibits, are included.

Health Services, Except Hospitals (SIC Major Group 80, except 806)

This grouping includes establishments primarily engaged in furnishing medical, surgical, and other health services

to persons. Associations or groups primarily engaged in providing medical or other health services to members are included, but those which only provide insurance covering hospitalization or medical costs are classified in Insurance (major group 63).

Health care facilities were primarily coded based on self-designation. Where multiple levels of care were indicated, but were not apparently separate operations, the facility was generally classified based on the highest level of care provided. Veterinarians are classified in Veterinary services (SIC group 074) and are out of scope. Hospitals (SIC 806) are excluded from the 1982 Census of Service Industries.

Offices of physicians (SIC 801)—Establishments of licensed practitioners having the degree of M.D. or equivalent and engaged in the practice of general or specialized medicine and surgery. Establishments, such as group clinics, in which a group of physicians is associated for the purpose of practicing the profession, are included here. Clinics not owned by physicians are classified in Outpatient care facilities (SIC 808). Osteopathic physicians are classified in SIC 803.

Associations of physicians formed solely for the sharing of expenses (including payroll) and facilities, and not for the purpose of jointly practicing their profession, are also included here. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and not considered operating receipts for medical services provided; neither are such entities tabulated as separate operating establishments. However, their payroll and employment data are included in statistics presented for this category.

Offices of dentists (SIC 802)—Establishments of licensed practitioners having the degree of D.D.S. (or D.D. Sc.) or D.M.D. and engaged in the practice of general or specialized dentistry, including dental surgery. Associations of dentists formed for the sharing of expenses are also included (see SIC 801 for treatment of such associations).

Offices of osteopathic physicians (SIC 803)—Establishments of licensed practitioners having the degree D.O. and engaged in the practice of general or specialized osteopathic medicine.

Offices of chiropractors (SIC 8041)—Establishments of licensed practitioners engaged in the practice of chiropraxis.

Offices of optometrists (SIC 8042)—Establishments of licensed practitioners engaged in the practice of optometry. Establishments where receipts are primarily from the sale of optical goods prescribed as a result of eye examinations performed at another establishment are classified in Miscellaneous retail stores, n.e.c. (SIC 5999).

Offices of health practitioners, n.e.c. (SIC 8049)—Establishments of licensed health practitioners engaged in practice in health fields, not elsewhere classified, such as acupuncturists, chiropodists, midwives, nutritionists, occupational therapists, and psychologists.

Skilled nursing care facilities (SIC 8051)—Establishments primarily engaged in providing care and treatment for patients who require continuous health care with inpatient beds, but not hospital services. These establishments must have an organized medical staff, including physician services, and continuous nursing services. Included here are extended care facilities, as well as other types of continuous nursing care facilities.

Nursing and personal care facilities, n.e.c. (SIC 8059)—Establishments primarily engaged in providing some nursing and health-related personal care with inpatient beds, but not continuous nursing services. These establishments have at least one shift with a licensed or registered nurse to provide routine health care and observation. Included are rest homes, convalescent homes, and other institutions where health care is a major element. Residential facilities, such as homes for the retarded and aged, which provide personal care, but where health care is incidental, are classified in Residential care (SIC 836).

Medical laboratories (SIC 8071)—Establishments primarily engaged in providing professional, analytic, or diagnostic services to the medical profession or to the patient as prescribed by a physician. Laboratories engaged in the manufacture of medical or pharmaceutical products are included in the census of manufactures. Laboratories engaged in medical research are classified in Research and development laboratories (SIC 7391) or Noncommercial educational, scientific, and research organizations (SIC 892).

Dental laboratories (SIC 8072)—Establishments primarily engaged in making dentures and artificial teeth to order for the dental profession. The manufacture of teeth other than to order is classified in manufacturing.

Outpatient care facilities (SIC 808)—Establishments primarily engaged in outpatient care with permanent facilities and with medical services to provide diagnosis, treatment, or both for patients who are ambulatory and do not require inpatient care. Associations or groups formed primarily to provide medical or other health services to their members, and which themselves provide these services, are included. Health care programs which contract out the provision of services are classified in Accident and health insurance (SIC 6321) and are out of scope of the census. Included in this industry are alcoholism treatment clinics, family planning clinics, health maintenance organizations (HMO's), kidney treatment centers, medical clinics (not owned by licensed health practitioners), physical therapy clinics, and rehabilitation centers (medical treatment).

Health and allied services, n.e.c. (SIC 809)—Establishments primarily engaged in rendering health and allied services, n.e.c., such as blood banks, blood donor stations, childbirth preparation classes, medical photography and art, oxygen tent services, and visiting nurse associations. Establishments of registered or practical nurses in independent practice are classified in Offices of health practitioners, n.e.c. (SIC 8049). Ambulance services are classified in Local passenger transportation, n.e.c. (SIC 4119) and are out of scope.

Legal Services (SIC Major Group 81)

This major group includes establishments engaged in offering legal advice or legal services, the head or heads of which are members of the bar. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly practicing their profession are also included. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and not considered operating receipts for legal services provided. Neither are such entities considered separate operating establishments; however, their payroll and employment data are included in statistics presented for this category. Nonprofit legal services (including legal aid societies) are classified here.

Selected Educational Services (SIC's 823, 824, 829)

This grouping includes establishments furnishing formal academic or technical courses, correspondence schools, commercial and trade schools, and libraries. Elementary and secondary schools; colleges, universities, and professional schools; and junior colleges and technical institutes are out of scope of the census.

Libraries and information centers (SIC 823)—Establishments primarily engaged in lending books (free or fixed charge) and disseminating information to the general public, such as circulating libraries and centers for documentation.

Correspondence schools (SIC 8241)—Establishments primarily engaged in furnishing educational courses by mail. Offices maintained by such schools for the sale of correspondence courses are classified as auxiliary establishments and are not included here.

Data processing schools (SIC 8243)—Establishments primarily engaged in offering data processing courses in programming and in computer and peripheral equipment operation, including keypunch operation.

Business and secretarial schools (SIC 8244)—Establishments primarily engaged in offering courses in business machines operation (except data processing), office procedures, and secretarial and stenographic skills.

Vocational schools, except vocational high schools, n.e.c. (SIC 8249)—Establishments primarily engaged in offering specialized trade or commercial courses, not elsewhere classified, but not academic training. This industry includes apprentice training, aviation schools, commercial art schools, and practical nursing schools. Schools for the instruction of beauticians are classified in SIC 723; and barber schools in SIC 724.

Schools and educational services, n.e.c. (SIC 829)—Specialized nondegree granting schools, not elsewhere

classified, such as music schools, drama schools, language schools, and civil service and other short-term examination preparatory schools. Vocational counseling (excluding rehabilitation) is also included here. Educational testing is included in Management, consulting, and public relations services (SIC 7392).

Social Services (SIC Major Group 83)

This major group includes establishments providing social services and rehabilitation services to those persons with social or personal problems requiring special services, and to the handicapped and the disadvantaged. Also included are organizations soliciting funds to be used directly for these and related services, as well as community development and planning agencies.

Individual and family social services (SIC 832)—Establishments primarily engaged in providing one or more of a variety of individual and family social, counseling, welfare, or referral services, including refugee, disaster, and temporary relief services. This industry also includes offices of specialists providing counseling and referral services and settlement houses, neighborhood centers, and senior citizens' centers. Organizations engaged in community improvement, neighborhood development, or social change are classified in Social services, n.e.c. (SIC 839).

Job training and vocational rehabilitation services (SIC 833)—Establishments primarily engaged in providing training and vocational rehabilitation services for the unemployed, the underemployed, the handicapped, and to persons who have a job market disadvantage because of lack of education, job skill or experience, skill obsolescence, or personal characteristics or problems. Included are upgrading and job development services, skill training, world-of-work orientation, and vocational rehabilitation counseling. Also included are establishments primarily engaged in providing work experience for rehabilitees, as well as offices of specialists providing rehabilitation and job counseling.

Child day care services (SIC 835)—Establishments primarily engaged in care of infants or children, or in providing prekindergarten education where medical care or delinquency correction is not a major element. These establishments may or may not have substantial educational programs. Establishments providing babysitting services are classified in Miscellaneous personal services (SIC 7299).

Residential care (SIC 836)—Establishments primarily engaged in the provision of residential social and personal care for children, the aged, and special categories of persons with some limits on ability for self-care, but where medical care is not a major element. Included here are group foster homes; halfway group homes; homes for the retarded, the aged, the deaf, and blind; juvenile correctional homes; and rehabilitation (residential) centers.

Social services, n.e.c. (SIC 839)—Establishments primarily engaged in providing social services, not elsewhere classified, including community improvement, social change, and neighborhood development. Also included are organizations primarily engaged in soliciting contributions on their own account and administering appropriations and allocating funds among other agencies engaged in social welfare services; establishments primarily engaged in the prevention of criminal or antisocial behavior; and regional planning agencies. Establishments which raise funds on a fee basis are classified in Business services, n.e.c. (SIC 7399). Civic, social, fraternal and political organizations are included in Major Group 86, Membership Organizations.

Philanthropic trusts and foundations are out of scope and classified in Major Group 67, Holding and Other Investment Offices, unless they are actually engaged in providing social welfare services.

Noncommercial Museums, Art Galleries, and Botanical and Zoological Gardens (SIC Major Group 84)

This major group includes museums, art galleries, and botanical and zoological gardens, which are not operated commercially. Funding of these establishments is not primarily from admission charges. These establishments are of historical, educational, or cultural interest.

Noncommercial museums and art galleries (SIC 8411)—Establishments primarily engaged in noncommercial operation of museums and art galleries. Historical, cultural, and educational societies whose functions are primarily providing attractions for the public (funded primarily through contributions and grants) are included here. Establishments primarily operating museums and art galleries commercially (funded primarily from admissions) are included in Amusement and recreation services, n.e.c. (SIC 7999). Art galleries or art dealers primarily selling to the general public are classified in retail trade.

Noncommercial arboreta, botanical and zoological gardens (SIC 8421)—Establishments primarily engaged in the noncommercial operation of arboreta and botanical and zoological gardens. Establishments primarily operating commercial exhibits (funded primarily from admissions) are included in Amusement and recreation services, n.e.c. (SIC 7999).

Selected Membership Organizations (SIC's 861, 862, 864, 869)

This grouping includes organizations operating on a membership basis for the promotion of the interests of the members. Also included are organizations which are not operated on a membership basis, but for the promotion of the interests of a constituency or group of supporters. This grouping does not include establishments operated by membership organizations which are elsewhere classified, such as hotels open to the general public, golf and country clubs, fraternity and sorority houses, and credit unions.

Establishments of religious organizations operated for worship or for promotion of religious activities, such as churches, convents, religion schools and missions, are classified in Religious organizations (SIC 866) and are out of scope of the census. Also excluded are Labor unions and similar labor organizations (SIC 863) and Political organizations (SIC 865).

Business associations (SIC 861)—Membership organizations engaged in promoting business interests of their members, such as better business bureaus, boards of trade, chambers of commerce, industrial standards committees, merchants associations, real estate boards, and trade associations. Farmers' cooperative marketing associations are classified in wholesale trade. Security and commodity exchanges are classified in SIC 623 and are out of scope. Civic and social businessmen's clubs are included in Civic, social, and fraternal organizations (SIC 864).

Professional membership organizations (SIC 862)—Membership organizations of professional persons for the advancement of the interests of their profession, such as bar associations, engineering associations, and scientific membership organizations.

Civic, social, and fraternal associations (SIC 864)—Membership organizations engaged in civic, social, or fraternal activities, such as alumni associations, citizens' associations, fraternities, scout organizations, singing societies, university clubs, veterans' organizations, youth associations, consumer education and public advocacy groups (except organizations primarily engaged in research). Bars and restaurants owned and operated by organizations, for members and guests only, are also classified here. Hotels and lodging houses operated by organizations for members and their guests, including fraternity and sorority houses, are classified in Organization hotels and lodging houses, on membership basis (SIC 704). Membership sports and recreation clubs are classified in SIC 7997.

Membership organizations, n.e.c. (SIC 869)—Membership organizations, not elsewhere classified, such as athletic regulatory associations, automobile owners' associations, farm bureaus, historical clubs, and humane societies.

Miscellaneous Services (SIC Major Group 89)

This major group includes establishments engaged in performing services, not elsewhere classified, such as those rendered by engineers, architects, surveyors, accountants, artists, lecturers, and writers, and establishments primarily engaged in noncommercial educational, scientific, and other general welfare research activities.

Engineering, architectural, and surveying services (SIC 891)—Establishments primarily performing professional services in the fields of architecture, engineering, and land

surveying. Graphic arts and related design are classified in SIC 7333; drafting services, in SIC 7399; systems engineering or design (not computer related), in SIC 7392; and computer related systems engineering or design, in SIC 7372. Establishments primarily engaged in construction contracting are classified in construction. Landscape architects are classified in agricultural services.

In some tables of this report, data are presented for the following subdivisions of this classification:

1. Architectural services.
2. Engineering services.
3. Surveying services.

Noncommercial educational, scientific, and research organizations (SIC 892)—Establishments primarily engaged in noncommercial research into and dissemination of information for public health, education, or general welfare, such as archaeological expeditions, educational research, medical research, and research institutes. Establishments included here operate primarily on funds from endowments, contributions, and grants. Establishments primarily engaged in physical research on a contract or fee (commercial) basis are included in Research and development laboratories (SIC 7391), and those primarily engaged in nonphysical research on a commercial basis are included in Management, consulting, and public relations services (SIC 7392).

Accounting, auditing, and bookkeeping services (SIC 893)—Establishments primarily engaged in furnishing accounting, auditing, or bookkeeping services. Such establishments may, as part of providing such service, use

data processing and tabulation techniques, although those techniques do not qualify as primary activities. Establishments primarily providing income tax preparation services for individuals without accounting, auditing, and bookkeeping services are classified in Miscellaneous personal services (SIC 7299).

Services, n.e.c. (SIC 899)—Establishments primarily providing services, not elsewhere classified, such as artists (excluding commercial and medical artists), authors, scientific consultants (working on their own account), inventors, lecturers, music arrangers, newspaper columnists, radio commentators, song writers, weather forecasters, and writers. Establishments primarily providing commercial art services are classified in Commercial photography, art, and graphics (SIC 7333); writers of advertising copy who also place advertising with the media are classified in Advertising agencies (SIC 7311); business and management consultants are classified in Management, consulting and public relations services (SIC 7392), engineering consultants in Engineering, architectural, and surveying services (SIC 891); computer consulting in Computer related services, n.e.c. (SIC 7379); and advertising consulting in Advertising agencies (SIC 7311).

There is evidence that among small employer establishments (for which kind-of-business information is obtained from administrative records), many service establishments are classified incorrectly in this industry because there is insufficient information to determine the correct kind-of-business classification. Therefore, the published data probably overstate the number of establishments and level of activity for this category.

APPENDIX B.

General Questions



U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS
FORM

1982 CENSUS OF SERVICE INDUSTRIES

O.M.B. APPROVAL NO. 0607-0383 EXPIRES 11/84

NOTICE — Response to this inquiry is required by law (title 13, U.S. Code). By the same law, your report to the Census Bureau is confidential. It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

Please complete this form and RETURN TO
BUREAU OF THE CENSUS
1201 East Tenth Street
Jeffersonville, Indiana 47134

DUE DATE: FEBRUARY 15, 1983

If you cannot file by the due date, a time extension request should be sent to the above address; please include your 11-digit Census File Number (CFN).

Note — Please read the accompanying instructions before answering the questions.

In correspondence pertaining to this report please refer to this Census File Number (CFN)

Employer Identification (EI) Number

Please correct errors in name, address, and ZIP code. ENTER street and number if not shown.

Item 1 — EMPLOYER IDENTIFICATION NUMBER

Is the Employer Identification (EI) Number shown in the label the SAME as that used for this establishment on its latest 1982 Employer's Quarterly Federal Tax Return, Treasury Form 941?

094 1 ☐ YES 2 ☐ NO — Enter current EI No.

(9 digits)

Item 2 — PHYSICAL LOCATION OF ESTABLISHMENT

Answer items a, b, c, and d

NOTE: P.O. boxes or rural routes are not physical locations.

a. ☐ Same as shown in mailing label. If different, indicate change.

NUMBER AND STREET

CITY TOWN VILLAGE ETC.

STATE

ZIP CODE

b. Is this establishment physically located inside the legal boundaries of the city, town, village, etc.?

095 1 ☐ YES 2 ☐ NO 3 ☐ No legal boundaries 4 ☐ Don't know

c. Type of municipality where physically located

096 1 ☐ City, village, 2 ☐ Town or or borough township 3 ☐ Other or don't know

d. Name of county where physically located

Item 3 — OPERATIONAL STATUS

a. How many months during 1982 did this firm or organization actively operate this establishment?

Number of months

002

b. Mark (X) the **ONE** box which best describes this establishment at the end of 1982.

001 1 ☐ In operation

2 ☐ Temporarily or seasonally inactive

3 ☐ Ceased operation — Give date →

4 ☐ Sold or leased to another operator — Give date at right →

AND enter name, etc., below

NAME OF NEW OWNER OR OPERATOR

NUMBER AND STREET

CITY

STATE

ZIP CODE

Item 4 — ORGANIZATIONAL STATUS

Mark (X) the **ONE** box which best describes this establishment during 1982.

003 1 ☐ Individual proprietorship 0 ☐ Corporation
2 ☐ Partnership 9 ☐ Other — Specify
5 ☐ Government — Specify

Item 5 — TAX STATUS

a. Is this establishment operated on a not-for-profit basis?

005 1 ☐ YES 2 ☐ NO — SKIP to item 6

b. Was all or part of the income of this establishment or organization exempt from Federal income taxes under section 501 or 521 of the Internal Revenue Code?

004 1 ☐ YES 2 ☐ NO

HOW TO REPORT DOLLAR FIGURES

Value figures may be reported in dollars or rounded to thousands.

Example: If a figure is \$1,125,628, report either

Preferred
Acceptable

Mil- lions (000)	Thou- sands (000)	Dol- lars (000)
1	126	
1	125	628

Item 6 — DOLLAR VOLUME

Mil. Thou. Dol.

If the answer to item 5b was "YES," skip to part b; otherwise, complete part a and skip to item 7.

a. **OPERATING RECEIPTS** of taxable establishments in 1982

010

b. **REVENUE and EXPENSES** of tax-exempt establishments

010

(1) **REVENUE** in 1982

040

(2) **EXPENSES** in 1982 (including payroll)

Item 7 — PAYROLL AND EMPLOYMENT

Mil. Thou. Dol.

a. **Payroll** in 1982, before deductions

030

(1) Total **ANNUAL** payroll

031

(2) **FIRST QUARTER** payroll

b. **Employment** in 1982

Number

Number of paid employees for the pay period including March 12, 1982. (Include both full- and part-time employees.)

032

Item 8 — KIND OF BUSINESS OR ACTIVITY

Mark (X) the **ONE** box which best describes the activity that accounted for this establishment's MAJOR portion of receipts or revenue in 1982.

(Categories appropriate to individual form)

PENALTY FOR FAILURE TO REPORT

CONTINUE ON PAGE 2 →

(Items 9 through 15 (where applicable) vary by form and contain questions on data such as sources of receipts, hotel rooms, laundry equipment, exported services, theater capacity, and personnel and payroll by type.)

The following items represent the last three items (although item numbers vary) used on all forms.

NOTE		<i>Answer item 13 only if your Census File Number (CFN), shown in the address label of this report form, begins with a zero.</i>				
Item 13 - OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION						
a. Is this establishment owned or controlled by another entity?		097 1 <input type="checkbox"/> YES → 2 <input type="checkbox"/> NO	ENTER OWNING OR CONTROLLING ENTITY NAME, ADDRESS, AND ZIP CODE <div style="text-align: right;">EI No. (9 digits) </div>			
b. Does this establishment own or control any other entity or entities?		098 1 <input type="checkbox"/> YES → 2 <input type="checkbox"/> NO	ENTER OWNED OR CONTROLLED ENTITY NAME, ADDRESS, AND ZIP CODE <div style="text-align: right;">EI No. (9 digits) </div>			
c. How many establishments were operated under the EI Number shown in the address label (or as corrected in item 1) at the end of 1982? →					Number 079	
If more than one, provide the physical location address and other information indicated below for each establishment. Continue with same format in item 14 (or attach a separate sheet) if necessary.						
1	NAME, ADDRESS, AND ZIP CODE		1982	Mil.	Thou.	Dol.
	KIND-OF-BUSINESS DESCRIPTION		Receipts or revenue	081		
			Annual payroll	082		
			Census use	088		
2	NAME, ADDRESS, AND ZIP CODE		1982	Mil.	Thou.	Dol.
	KIND-OF-BUSINESS DESCRIPTION		Receipts or revenue	081		
			Annual payroll	082		
			Census use	088		
Item 14 - REMARKS - Please use this space for any explanations that may be essential in understanding your reported data.						
Item 15 - CERTIFICATION - This report is substantially accurate and has been prepared in accordance with instructions.						
Name of person to contact regarding this report - <i>Print or type</i>			Period covered by this report →	FROM: Mo. Year	TO: Mo. Year	
Telephone →	Area code	Number	Extension	Signature of authorized person		Date

FORM

U.S. GOVERNMENT PRINTING OFFICE: 1982-559-111/33

APPENDIX C.

Kind-of-Business Titles and Reporting-Form Numbers

Listed below are service industries kind-of-business titles and their corresponding reporting-form numbers. Requests for copies of any of these forms, including the inquiries used to classify establishments by kind of business, should be directed to the Business Division, Bureau of the Census, Washington, D.C. 20233.

SIC code	Title	Reporting form CB-	SIC code	Title	Reporting form CB-
70	HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES		73	BUSINESS SERVICES--Con.	
7011 pt.	Hotels, 25 guestrooms or more.....	7001	7392 pt.	Management and administrative services.....	7306
7011 pt.	Hotels, less than 25 guestrooms.....	7001	7392 pt.	Public relations services.....	7306
7011 pt.	Motels, tourist courts.....	7001	7392 pt.	Management consulting services.....	7306
7011 pt.	Motor hotels.....	7001	7392 pt.	Economic and sociological research.....	7306
			7392 pt.	Consulting services, n.e.c.....	7306
702	Rooming and boarding houses.....	7002	7393 pt.	Detective agencies and guard services.....	7308
7032	Sporting and recreational camps.....	7002	7393 pt.	Armored car services.....	7308
7033	Trailer parks and camp sites for transients....	7002	7393 pt.	Burglar and fire alarm systems.....	7308
704	Organization hotels and lodging houses, on membership basis.....	7002			
72	PERSONAL SERVICES		7394 pt.	Equipment rental.....	7307
7211	Power laundries, family and commercial.....	7201	7394 pt.	Equipment leasing, except finance leasing.....	7307
7212	Garment pressing and agents for laundries and dry cleaners.....	7201	7394 pt.	Leasing and rental of heavy construction equipment without operators.....	7307
7213	Linen supply.....	7201	7394 pt.	Rental of heavy construction equipment with operators.....	7307
7214	Diaper service.....	7201	7395	Photofinishing laboratories.....	7303
7215 pt.	Coin-operated laundries and dry-cleaning stores....	7201	7396	Trading stamp services (sales offices).....	7308
7215 pt.	Coin-operated laundry machine routes.....	7201	7397	Testing laboratories and facilities.....	7305
7216	Dry-cleaning plants, except rug cleaning.....	7201	7399 pt.	Sign painting shops.....	7308
7217	Carpet and upholstery cleaning.....	7201	7399 pt.	Interior designing.....	7308
7218	Industrial launderers.....	7201	7399 pt.	Telephone answering services.....	7308
7219	Laundry and garment services, n.e.c.....	7201	7399 pt.	Water softening services.....	7308
			7399 pt.	Packaging and labeling services.....	7308
			7399 pt.	Miscellaneous business services, n.e.c.....	7308
722	Photographic studios, portrait.....	7203			
723	Beauty shops.....	7203			
724	Barber shops.....	7203	75	AUTOMOTIVE REPAIR, SERVICES, AND GARAGES	
725	Shoe repair, shoe shine, and hat-cleaning shops....	7203			
726	Funeral service and crematories.....	7202	7512 pt.	Passenger car rental, without drivers.....	7501
729 pt.	Reducing salons and health clubs, except resorts...	7203	7512 pt.	Passenger car leasing, except finance leasing.....	7501
729 pt.	Tax preparation services.....	7203	7513 pt.	Truck rental, without drivers.....	7501
729 pt.	Other personal services, n.e.c.....	7203	7513 pt.	Truck leasing, except finance leasing.....	7501
			7519	Utility trailer and recreational vehicle rental....	7501
73	BUSINESS SERVICES		7523	Parking lots.....	7502
7311	Advertising agencies.....	7301	7525	Parking structures.....	7502
7312	Outdoor advertising services.....	7301			
7313	Radio, TV, publishers' advertising representatives.	7301	7531	Top and body repair shops.....	7503
7319	Advertising, n.e.c.....	7301	7534	Tire retreading and repair shops.....	7503
			7535	Paint shops.....	7503
732 pt.	Adjustment and collection agencies.....	7302	7538 pt.	General automotive repair shops, except diesel....	7503
732 pt.	Mercantile reporting agencies.....	7302	7538 pt.	Diesel repair shops.....	7503
732 pt.	Consumer credit reporting agencies.....	7302	7539 pt.	Auto electrical and fuel system services.....	7503
			7539 pt.	Radiator repair.....	7503
7331	Direct mail advertising services.....	7308	7539 pt.	Glass replacement and repair.....	7503
7332	Blueprinting and photocopying services.....	7308	7539 pt.	Brake, front end, and wheel alignment.....	7503
7333 pt.	Commercial photography.....	7303	7539 pt.	Exhaust system services (muffler shops).....	7503
7333 pt.	Commercial art.....	7303	7539 pt.	Transmission repair shops.....	7503
7333 pt.	Graphic arts and related design and commercial photography, n.e.c.....	7303	7539 pt.	Other automotive repair shops, n.e.c.....	7503
7339	Stenographic services; and reproduction services, n.e.c.....	7308	7542	Car washes.....	7503
			7549	Other automotive services.....	7503
7341	Window cleaning.....	7308			
7342	Disinfecting and exterminating services.....	7308	76	MISCELLANEOUS REPAIR SERVICES	
7349	Cleaning and maintenance services, n.e.c.....	7308			
735	News syndicates.....	7308	7622	Radio and TV repair shops.....	7600
7361	Employment agencies.....	7308	7623	Refrigeration and air-conditioning repair shops.....	7600
7362 pt.	Office help supply services.....	7308	7629	Electrical and electronic repair shops, n.e.c.....	7600
7362 pt.	Help supply, except office workers.....	7308	763	Watch, clock, and jewelry repair.....	7600
7369	Facilities management services.....	7308	764	Reupholstery and furniture repair.....	7600
7372	Computer programming and other software services...	7304	7692	Welding repair.....	7600
7374 pt.	Data processing services, except facilities management.....	7304	7694	Armature rewinding shops.....	7600
			7699 pt.	Farm machinery and equipment repair shops.....	7600
7374 pt.	Computer facilities management.....	7304	7699 pt.	Lawnmower, saw, knife, tool sharpening and repair.....	7600
7379	Computer related services, n.e.c.....	7304	7699 pt.	Sewer and septic tank cleaning services.....	7600
7391	Research and development laboratories.....	7305	7699 pt.	Other repair and related services, n.e.c.....	7600

SIC code	Title	Reporting form CB-	SIC code	Title	Reporting form CB-
78	MOTION PICTURES		80	HEALTH SERVICES, EXCEPT HOSPITALS--Con.	
7813	Motion picture production, except for TV.....	7801	8051	Skilled nursing care facilities.....	8004
7814	Motion picture, tape production for TV.....	7801	8059	Nursing and personal care facilities, n.e.c.....	8004
7819	Services allied to motion picture production.....	7802	8071	Medical laboratories.....	8003
7823	Motion picture film exchanges.....	7801	8072	Dental laboratories.....	8003
7824	Film or tape distribution for TV.....	7801	808	Outpatient care facilities.....	8004
7829	Services allied to motion picture distribution.....	7802	809	Health and allied services, n.e.c.....	8004
7832	Motion picture theaters, except drive-in.....	7803			
7833	Drive-in motion picture theaters.....	7803	81	LEGAL SERVICES	
79	AMUSEMENT AND RECREATION SERVICES, EXCEPT MOTION PICTURES		81 pt.	Offices of lawyers.....	8100
			81 pt.	Legal aid societies and similar legal services....	8100
791 pt.	Public dance halls or ballrooms.....	7905			
791 pt.	Dance schools, including children's and professionals'.....	7905	823, 4, 9	SELECTED EDUCATIONAL SERVICES	
7922 pt.	Producers of live theatrical productions.....	7901	823	Libraries and information centers.....	8200
7922 pt.	Producers of radio and TV shows, except tape.....	7901	8241	Correspondence schools.....	8200
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents.....	7901	8243	Data processing schools.....	8200
7922 pt.	Other theatrical services.....	7901	8244	Business and secretarial schools.....	8200
7929 pt.	Dance groups and artists.....	7901	8249	Vocational schools, except vocational high schools, n.e.c.....	8200
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations.....	7901	829	Schools and educational services, n.e.c.....	8200
7929 pt.	Other music and entertainment presentations.....	7901			
7932	Billiard and pool establishments.....	7902	83	SOCIAL SERVICES	
7933	Bowling alleys.....	7902	832	Individual and family social services.....	8300
7941 pt.	Baseball clubs.....	7902	833	Job training and vocational rehabilitation services.....	8300
7941 pt.	Football clubs.....	7902	835	Child day care services.....	8300
7941 pt.	Other professional sports clubs.....	7902	836	Residential care.....	8300
7941 pt.	Managers and promoters.....	7902	839	Social services, n.e.c.....	8300
7948 pt.	Auto racetrack operation.....	7902			
7948 pt.	Horse racetrack operation.....	7902	84	NONCOMMERCIAL MUSEUMS, ART GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS	
7948 pt.	Dog racetrack operation.....	7902			
7948 pt.	Racing stables and racing, n.e.c.....	7902			
7992	Public golf courses.....	7905	8411	Noncommercial museums and art galleries.....	7904
7993	Coin-operated amusement device operators.....	7905	8421	Noncommercial arboreta, botanical, and zoological gardens.....	7904
7996	Amusement parks.....	7902			
7997	Membership sports and recreation clubs.....	7903			
7999 pt.	Concession operators of amusement devices, rides... Carnivals and circuses.....	7905	86	SELECTED MEMBERSHIP ORGANIZATIONS	
7999 pt.	Fairs.....	7905			
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens.....	7904	861	Business associations.....	8600
7999 pt.	Roller skating rinks.....	7905	862	Professional membership organizations.....	8600
7999 pt.	Ice skating rinks.....	7905	864	Civic, social, and fraternal associations.....	8600
7999 pt.	Other amusement and recreation services, n.e.c.....	7905	869	Membership organizations, n.e.c.....	8600
80	HEALTH SERVICES, EXCEPT HOSPITALS		89	MISCELLANEOUS SERVICES	
801	Offices of physicians.....	8001	891 pt.	Architectural services.....	8901
802	Offices of dentists.....	8002	891 pt.	Engineering services.....	8901
803	Offices of osteopathic physicians.....	8001	891 pt.	Surveying services.....	8901
8041	Offices of chiropractors.....	8001	892	Noncommercial educational, scientific, and research organizations.....	7305
8042	Offices of optometrists.....	8001	893	Accounting, auditing, and bookkeeping services....	8902
8049	Offices of health practitioners, n.e.c.....	8001	899	Services, n.e.c.....	8902

APPENDIX D.

Standard Consolidated Statistical Areas and Standard Metropolitan Statistical Areas

[Titles and definitions shown for SCSA's and SMSA's are those established by the Office of Management and Budget, as of January 1982]

Standard Consolidated Statistical Areas

SCSA and definition	SCSA and definition	SCSA and definition
Boston-Lawrence-Lowell, Mass.-N.H. Boston, Mass., SMSA Brockton, Mass., SMSA Lawrence-Haverhill, Mass.-N.H., SMSA Lowell, Mass.-N.H., SMSA	Houston-Galveston, Tex. Galveston-Texas City, Tex., SMSA Houston, Tex., SMSA Indianapolis-Anderson, ind.² Anderson, Ind., SMSA Indianapolis, Ind., SMSA Los Angeles-Long Beach-Anaheim, Calif. Anaheim-Santa Ana-Garden Grove, Calif., SMSA Los Angeles-Long Beach, Calif., SMSA Oxnard-Simi Valley-Ventura, Calif., SMSA Riverside-San Bernardino-Ontario, Calif., SMSA Miami-Fort Lauderdale, Fla. Fort Lauderdale-Hollywood, Fla., SMSA Miami, Fla., SMSA Milwaukee-Racine, Wis. Milwaukee, Wis., SMSA Racine, Wis., SMSA New York-Newark-Jersey City, N.Y.-N.J.-Conn. Jersey City, N.J., SMSA Long Branch-Asbury Park, N.J., SMSA Nassau-Suffolk, N.Y., SMSA New Brunswick-Perth Amboy-Sayreville, N.J., SMSA	New York-Newark-Jersey City, N.Y.-N.J.-Conn.— Con. New York, N.Y.-N.J., SMSA Newark, N.J., SMSA Norwalk, Conn., SMSA Paterson-Clifton-Passaic, N.J., SMSA Stamford, Conn., SMSA Philadelphia-Wilmington-Trenton, Pa.-Del.-N.J.-Md. Philadelphia, Pa.-N.J., SMSA Trenton, N.J., SMSA Wilmington, Del.-N.J.-Md., SMSA Providence-Fall River, R.I.-Mass.² Fall River, Mass.-R.I., SMSA Providence-Warwick-Pawtucket, R.I.-Mass., SMSA San Francisco-Oakland-San Jose, Calif. San Francisco-Oakland, Calif., SMSA San Jose, Calif., SMSA Santa Rosa, Calif., SMSA ³ Vallejo-Fairfield-Napa, Calif., SMSA Seattle-Tacoma, Wash. Seattle-Everett, Wash., SMSA Tacoma, Wash., SMSA

¹1977 title was Chicago-Gary, Ill.-Ind.; Kenosha, Wis., SMSA has been added.

²New SCSA since 1977 Economic Censuses.

³Santa Rosa, Calif., SMSA added since 1977 Economic Censuses.

Standard Metropolitan Statistical Areas

SMSA and definition	SMSA and definition	SMSA and definition
Abilene, Tex. Callahan County, Tex. Jones County, Tex. Taylor County, Tex. Akron, Ohio Portage County, Ohio Summit County, Ohio Albany, Ga. Dougherty County, Ga. Lee County, Ga. Albany-Schenectady-Troy, N.Y. Albany County, N.Y. Montgomery County, N.Y. Rensselaer County, N.Y. Saratoga County, N.Y. Schenectady County, N.Y. Albuquerque, N. Mex. Bernalillo County, N. Mex. Sandoval County, N. Mex. Alexandria, La. Grant Parish, La. Rapides Parish, La. Allentown-Bethlehem-Easton, Pa.-N.J. Warren County, N.J. Carbon County, Pa. Lehigh County, Pa. Northampton County, Pa.	Altoona, Pa. Blair County, Pa. Amarillo, Tex. Potter County, Tex. Randall County, Tex. Anaheim-Santa Ana-Garden Grove, Calif. Orange County, Calif. Anchorage, Alaska Anchorage Borough, Alaska Anderson, Ind. Madison County, Ind. Anderson, S.C.¹ Anderson County, S.C. Ann Arbor, Mich. Washtenaw County, Mich. Anniston, Ala. Calhoun County, Ala. Appleton-Oshkosh, Wis. Calumet County, Wis. Outagamie County, Wis. Winnebago County, Wis. Asheville, N.C. Buncombe County, N.C. Madison County, N.C.	Athens, Ga.¹ Clarke County, Ga. Jackson County, Ga. Madison County, Ga. Oconee County, Ga. Atlanta, Ga. Butts County, Ga. Cherokee County, Ga. Clayton County, Ga. Cobb County, Ga. De Kalb County, Ga. Douglas County, Ga. Fayette County, Ga. Forsyth County, Ga. Fulton County, Ga. Gwinnett County, Ga. Henry County, Ga. Newton County, Ga. Paulding County, Ga. Rockdale County, Ga. Walton County, Ga. Atlantic City, N.J. Atlantic County, N.J. Augusta, Ga.-S.C. Columbia County, Ga. Richmond County, Ga. Aiken County, S.C.

See footnotes at end of appendix.

Standard Metropolitan Statistical Areas—Con.

SMSA and definition	SMSA and definition	SMSA and definition
<p>Austin, Tex. Hays County, Tex. Travis County, Tex. Williamson County, Tex.</p> <p>Bakersfield, Calif. Kern County, Calif.</p> <p>Baltimore, Md. Anne Arundel County, Md. Baltimore County, Md. Carroll County, Md. Harford County, Md. Howard County, Md. Baltimore city, Md.²</p> <p>Bangor, Maine¹ Penobscot County, Maine (part) Bangor city, Maine Brewer city, Maine Eddington town, Maine Glenburn town, Maine Hampden town, Maine Hermon town, Maine Holden town, Maine Kenduskeag town, Maine Old Town city, Maine Orono town, Maine Orrington town, Maine Penobscot Indian Island Indian Reservation, Maine Veazie town, Maine Waldo County, Maine (part) Winterport town, Maine</p> <p>Baton Rouge, La. Ascension Parish, La. East Baton Rouge Parish, La. Livingston Parish, La. West Baton Rouge Parish, La.</p> <p>Battle Creek, Mich. Barry County, Mich. Calhoun County, Mich.</p> <p>Bay City, Mich. Bay County, Mich.</p> <p>Beaumont-Port Arthur-Orange, Tex. Hardin County, Tex. Jefferson County, Tex. Orange County, Tex.</p> <p>Bellingham, Wash.¹ Whatcom County, Wash.</p> <p>Benton Harbor, Mich.¹ Berrien County, Mich.</p> <p>Billings, Mont. Yellowstone County, Mont.</p> <p>Blount-Gulfport, Miss. Hancock County, Miss. Harrison County, Miss. Stone County, Miss.</p> <p>Binghamton, N.Y.-Pa. Broome County, N.Y. Tioga County, N.Y. Susquehanna County, Pa.</p> <p>Birmingham, Ala. Jefferson County, Ala. St. Clair County, Ala. Shelby County, Ala. Walker County, Ala.</p> <p>Blumarck, N. Dak.¹ Burleigh County, N. Dak. Morton County, N. Dak.</p> <p>Bloomington, Ind. Monroe County, Ind.</p> <p>Bloomington-Normal, Ill. McLean County, Ill.</p> <p>Boise City, Idaho Ada County, Idaho</p>	<p>Boston, Mass. Essex County, Mass. (part) Beverly city, Mass. Boxford town, Mass. Danvers town, Mass. Hamilton town, Mass. Lynn city, Mass. Lynnfield town, Mass. Manchester town, Mass. Marblehead town, Mass. Middleton town, Mass. Nahant town, Mass. Peabody city, Mass. Salem city, Mass. Saugus town, Mass. Swampscott town, Mass. Topsfield town, Mass. Wenham town, Mass.</p> <p>Middlesex County, Mass. (part) Acton town, Mass. Arlington town, Mass. Ashland town, Mass. Bedford town, Mass. Belmont town, Mass.</p> <p>Boxborough town, Mass. Burlington town, Mass. Cambridge city, Mass. Carlisle town, Mass. Concord town, Mass.</p> <p>Everett city, Mass. Framingham town, Mass. Holliston town, Mass. Lexington town, Mass. Lincoln town, Mass.</p> <p>Malden city, Mass. Medford city, Mass. Melrose city, Mass. Natick town, Mass. Newton city, Mass.</p> <p>North Reading town, Mass. Reading town, Mass. Sherborn town, Mass. Somerville city, Mass. Stoneham town, Mass.</p> <p>Sudbury town, Mass. Wakefield town, Mass. Waltham city, Mass. Watertown town, Mass. Wayland town, Mass.</p> <p>Weston town, Mass. Wilmington town, Mass. Winchester town, Mass. Woburn city, Mass.</p> <p>Norfolk County, Mass. (part) Bellingham town, Mass. Braintree town, Mass. Brookline town, Mass. Canton town, Mass. Cohasset town, Mass.</p> <p>Dedham town, Mass. Dover town, Mass. Foxborough town, Mass. Franklin town, Mass. Holbrook town, Mass.</p> <p>Medfield town, Mass. Medway town, Mass. Millis town, Mass. Milton town, Mass. Needham town, Mass.</p> <p>Norfolk town, Mass. Norwood town, Mass. Quincy city, Mass. Randolph town, Mass. Sharon town, Mass.</p>	<p>Boston, Mass.—Con. Norfolk County, Mass. (part)—Con. Stoughton town, Mass. Walpole town, Mass. Wellesley town, Mass. Westwood town, Mass. Weymouth town, Mass. Wrentham town, Mass.</p> <p>Plymouth County, Mass. (part) Abington town, Mass. Duxbury town, Mass. Hanover town, Mass. Hanson town, Mass. Hingham town, Mass.</p> <p>Hull town, Mass. Kingston town, Mass. Marshfield town, Mass. Norwell town, Mass. Pembroke town, Mass. Rockland town, Mass. Scituate town, Mass.</p> <p>Suffolk County, Mass. Boston city, Mass. Chelsea city, Mass. Revere city, Mass. Winthrop town, Mass.</p> <p>Bradenton, Fla. Manatee County, Fla.</p> <p>Bremerton, Wash.¹ Kitsap County, Wash.</p> <p>Bridgeport, Conn. Fairfield County, Conn. (part) Bridgeport city, Conn. Easton town, Conn. Fairfield town, Conn. Monroe town, Conn. Shelton city, Conn. Stratford town, Conn. Trumbull town, Conn.</p> <p>New Haven County, Conn. (part) Derby city, Conn. Milford city, Conn. Milford town balance, Conn.³ Woodmont borough, Conn.³</p> <p>Bristol, Conn. Hartford County, Conn. (part) Bristol city, Conn. Burlington town, Conn.</p> <p>Litchfield County, Conn. (part) Plymouth town, Conn.</p> <p>Brockton, Mass. Bristol County, Mass. (part) Easton town, Mass.</p> <p>Norfolk County, Mass. (part) Avon town, Mass.</p> <p>Plymouth County, Mass. (part) Bridgewater town, Mass. Brockton city, Mass. East Bridgewater town, Mass. Halifax town, Mass. West Bridgewater town, Mass. Whitman town, Mass.</p> <p>Brownsville-Harlingen-San Benito, Tex. Cameron County, Tex.</p> <p>Bryan-College Station, Tex. Brazos County, Tex.</p> <p>Buffalo, N.Y. Erie County, N.Y. Niagara County, N.Y.</p> <p>Burlington, N.C. Alamance County, N.C.</p> <p>Burlington, Vt.¹ Chittenden County, Vt. (part) Burlington city, Vt. Charlotte town, Vt. Colchester town, Vt. Essex Junction village, Vt. Essex town balance, Vt.</p>

See footnotes at end of appendix.

Standard Metropolitan Statistical Areas—Con.

MSMA and definition	MSMA and definition	MSMA and definition
Burlington, Vt.¹—Con. Chittenden County, Vt. (part)—Con. Hinesburg town, Vt. Jericho town, Vt. Jericho village, Vt. Milton town, Vt. Milton village, Vt. Richmond town, Vt. Richmond village, Vt. Shelburne town, Vt. South Burlington city, Vt. St. George town, Vt. Williston town, Vt. Winooski city, Vt. Franklin County, Vt. (part) Georgia town, Vt. Grand Isle County, Vt. (part) South Hero town, Vt.	Columbia, Mo. Boone County, Mo. Columbia, S.C. Lexington County, S.C. Richland County, S.C. Columbus, Ga.-Ala. Russell County, Ala. Chattahoochee County, Ga. Muscogee County, Ga. ⁴ Columbus, Ohio Delaware County, Ohio Fairfield County, Ohio Franklin County, Ohio Madison County, Ohio Pickaway County, Ohio Corpus Christi, Tex. Nueces County, Tex. San Patricio County, Tex. Cumberland, Md.-W. Va.¹ Allegany County, Md. Mineral County, W. Va. Dallas-Fort Worth, Tex. Collin County, Tex. Dallas County, Tex. Denton County, Tex. Ellis County, Tex. Hood County, Tex. Johnson County, Tex. Kaufman County, Tex. Parker County, Tex. Rockwall County, Tex. Tarrant County, Tex. Wise County, Tex. Danbury, Conn. Fairfield County, Conn. (part) Bethel town, Conn. Brookfield town, Conn. Danbury city, Conn. New Fairfield town, Conn. Newtown town, Conn. Redding town, Conn. Litchfield County, Conn. (part) New Milford town, Conn. Danville, Va.¹ Pittsylvania County, Va. Danville city, Va. ² Davenport-Rock Island-Moline, Iowa-Ill. Henry County, Ill. Rock Island County, Ill. Scott County, Iowa Dayton, Ohio Greene County, Ohio Miami County, Ohio Montgomery County, Ohio Preble County, Ohio Daytona Beach, Fla. Volusia County, Fla. Decatur, Ill. Macon County, Ill. Denver-Boulder, Colo. Adams County, Colo. Arapahoe County, Colo. Boulder County, Colo. Denver County, Colo. Douglas County, Colo. Gilpin County, Colo. Jefferson County, Colo. Des Moines, Iowa Polk County, Iowa Warren County, Iowa Detroit, Mich. Lapeer County, Mich. Livingston County, Mich. Macomb County, Mich. Oakland County, Mich. St. Clair County, Mich. Wayne County, Mich. Dubuque, Iowa Dubuque County, Iowa	Duluth-Superior, Minn.-Wis. St. Louis County, Minn. Douglas County, Wis. Eau Claire, Wis. Chippewa County, Wis. Eau Claire County, Wis. El Paso, Tex. El Paso County, Tex. Elkhart, Ind.¹ Elkhart County, Ind. Elmira, N.Y. Chemung County, N.Y. Enid, Okla.¹ Garfield County, Okla. Erie, Pa. Erie County, Pa. Eugene-Springfield, Oreg. Lane County, Oreg. Evansville, Ind.-Ky. Gibson County, Ind. Posey County, Ind. Vanderburgh County, Ind. Warrick County, Ind. Henderson County, Ky. Fall River, Mass.-R.I. Bristol County, Mass. (part) Dighton town, Mass. Fall River city, Mass. Somerset town, Mass. Swansea town, Mass. Westport town, Mass. Newport County, R.I. (part) Little Compton town, R.I. Portsmouth town, R.I. Tiverton town, R.I. Fargo-Moorhead, N. Dak.-Minn. Clay County, Minn. Cass County, N. Dak. Fayetteville, N.C. Cumberland County, N.C. Fayetteville-Springdale, Ark. Benton County, Ark. Washington County, Ark. Fitchburg-Leominster, Mass. Middlesex County, Mass. (part) Shirley town, Mass. Townsend town, Mass. Worcester County, Mass. (part) Fitchburg city, Mass. Leominster city, Mass. Lunenburg town, Mass. Westminster town, Mass. Flint, Mich. Genesee County, Mich. Shiawassee County, Mich. Florence, Ala. Colbert County, Ala. Lauderdale County, Ala. Florence, S.C.¹ Florence County, S.C. Fort Collins, Colo. Larimer County, Colo. Fort Lauderdale-Hollywood, Fla. Broward County, Fla. Fort Myers-Cape Coral, Fla.¹ Lee County, Fla. Fort Smith, Ark.-Okla. Crawford County, Ark. Sebastian County, Ark. Le Flore County, Okla. Sequoyah County, Okla. Fort Walton Beach, Fla.¹ Okaloosa County, Fla.

See footnotes at end of appendix.

Standard Metropolitan Statistical Areas—Con.

SMSA and definition	SMSA and definition	SMSA and definition
Fort Wayne, Ind. Adams County, Ind. Allen County, Ind. De Kalb County, Ind. Wells County, Ind.	Hartford, Conn.—Con. Hartford County, Conn. (part)—Con. Simsbury town, Conn. South Windsor town, Conn. Suffield town, Conn. West Hartford town, Conn. Wethersfield town, Conn. Windsor Locks town, Conn. Windsor town, Conn.	Jersey City, N.J. Hudson County, N.J.
Fresno, Calif. Fresno County, Calif.	Litchfield County, Conn. (part) New Hartford town, Conn.	Johnson City-Kingsport-Bristol, Tenn.-Va. Carter County, Tenn. Hawkins County, Tenn. Sullivan County, Tenn. Unicoi County, Tenn. Washington County, Tenn.
Gadsden, Ala. Etowah County, Ala.	Middlesex County, Conn. (part) Cromwell town, Conn. East Hampton town, Conn. Portland town, Conn.	Scott County, Va. Washington County, Va. Bristol city, Va. ²
Gainesville, Fla. Alachua County, Fla.	New London County, Conn. (part) Colchester borough, Conn. Colchester town balance, Conn.	Johnstown, Pa. Cambria County, Pa. Somerset County, Pa.
Galveston-Texas City, Tex. Galveston County, Tex.	Tolland County, Conn. (part) Andover town, Conn. Bolton town, Conn. Columbia town, Conn. Coventry town, Conn. Ellington town, Conn.	Joplin, Mo.¹ Jasper County, Mo. Newton County, Mo.
Gary-Hammond-East Chicago, Ind. Lake County, Ind. Porter County, Ind.	Hebron town, Conn. Stafford Springs borough, Conn. Stafford town balance, Conn. Tolland town, Conn. Vernon town, Conn. Willington town, Conn.	Kalamazoo-Portage, Mich. Kalamazoo County, Mich. Van Buren County, Mich.
Glens Falls, N.Y.¹ Warren County, N.Y. Washington County, N.Y.	Hickory, N.C.¹ Alexander County, N.C. Catawba County, N.C.	Kankakee, Ill. Kankakee County, Ill.
Grand Forks, N. Dak.-Minn. Polk County, Minn. Grand Forks County, N. Dak.	Honolulu, Hawaii Honolulu County, Hawaii	Kansas City, Mo.-Kans. Johnson County, Kans. Wyandotte County, Kans. Cass County, Mo. Clay County, Mo. Jackson County, Mo. Platte County, Mo. Ray County, Mo.
Grand Rapids, Mich. Kent County, Mich. Ottawa County, Mich.	Houston, Tex. Brazoria County, Tex. Fort Bend County, Tex. Harris County, Tex. Liberty County, Tex. Montgomery County, Tex. Waller County, Tex.	Kenosha, Wis. Kenosha County, Wis.
Great Falls, Mont. Cascade County, Mont.	Huntington-Ashland, W. Va.-Ky.-Ohio Boyd County, Ky. Greenup County, Ky. Lawrence County, Ohio Cabell County, W. Va. Wayne County, W. Va.	Killeen-Temple, Tex. Bell County, Tex. Coryell County, Tex.
Greeley, Colo. Weld County, Colo.	Huntsville, Ala. Limestone County, Ala. Madison County, Ala. Marshall County, Ala.	Knoxville, Tenn. Anderson County, Tenn. Blount County, Tenn. Knox County, Tenn. Union County, Tenn.
Green Bay, Wis. Brown County, Wis.	Indianapolis, Ind. Boone County, Ind. Hamilton County, Ind. Hancock County, Ind. Hendricks County, Ind. Johnson County, Ind.	Kokomo, Ind. Howard County, Ind. Tipton County, Ind.
Greensboro-Winston-Salem-High Point, N.C. Davidson County, N.C. Forsyth County, N.C. Guilford County, N.C. Randolph County, N.C. Stokes County, N.C. Yadkin County, N.C.	Iowa City, Iowa¹ Johnson County, Iowa	La Crosse, Wis. La Crosse County, Wis.
Greenville-Spartanburg, S.C. Greenville County, S.C. Pickens County, S.C. Spartanburg County, S.C.	Jackson, Mich. Jackson County, Mich.	Lafayette, La. Lafayette Parish, La.
Hagerstown, Md.¹ Washington County, Md.	Jackson, Miss. Hinds County, Miss. Rankin County, Miss.	Lafayette-West Lafayette, Ind. Tippecanoe County, Ind.
Hamilton-Middletown, Ohio Butler County, Ohio	Jacksonville, Fla. Baker County, Fla. Clay County, Fla. Duval County, Fla. Nassau County, Fla. St. Johns County, Fla.	Lake Charles, La. Calcasieu Parish, La.
Harrisburg, Pa. Cumberland County, Pa. Dauphin County, Pa. Perry County, Pa.	Jacksonville, N.C.¹ Onslow County, N.C.	Lakeland-Winter Haven, Fla. Polk County, Fla.
Hartford, Conn. Hartford County, Conn. (part) Avon town, Conn. Bloomfield town, Conn. Canton town, Conn. East Granby town, Conn. East Hartford town, Conn.	Janesville-Beloit, Wis.¹ Rock County, Wis.	Lancaster, Pa. Lancaster County, Pa.
East Windsor town, Conn. Enfield town, Conn. Farmington town, Conn. Glastonbury town, Conn. Granby town, Conn.		Lansing-East Lansing, Mich. Clinton County, Mich. Eaton County, Mich. Ingham County, Mich. Ionia County, Mich.
Hartford city, Conn. Manchester town, Conn. Marlborough town, Conn. Newington town, Conn. Rocky Hill town, Conn.		Laredo, Tex. Webb County, Tex.

See footnotes at end of appendix.

Standard Metropolitan Statistical Areas—Con.

SMSA and definition	SMSA and definition	SMSA and definition
Lawrence-Haverhill, Mass.-N.H. Essex County, Mass. (part) Amesbury town, Mass. Andover town, Mass. Georgetown town, Mass. Groveland town, Mass. Haverhill city, Mass. Lawrence city, Mass. Merrimac town, Mass. Methuen town, Mass. North Andover town, Mass. Salisbury town, Mass. West Newbury town, Mass. Rockingham County, N.H. (part) Atkinson town, N.H. Hampstead town, N.H. Kingston town, N.H. Newton town, N.H. Plaistow town, N.H. Salem town, N.H. Windham town, N.H.	Macon, Ga. Bibb County, Ga. Houston County, Ga. Jones County, Ga. Twiggs County, Ga. Madison, Wis. Dane County, Wis. Manchester, N.H. Hillsborough County, N.H. (part) Bedford town, N.H. Goffstown town, N.H. Manchester city, N.H. Merrimack County, N.H. (part) Allenstown town, N.H. Hooksett town, N.H. Pembroke town, N.H. Rockingham County, N.H. (part) Derry town, N.H. Londonderry town, N.H. Mansfield, Ohio Richland County, Ohio McAllen-Pharr-Edinburg, Tex. Hidalgo County, Tex. Medford, Oreg.¹ Jackson County, Oreg. Melbourne-Titusville-Cocoa, Fla. Brevard County, Fla. Memphis, Tenn.-Ark.-Miss. Critenden County, Ark. De Soto County, Miss. Shelby County, Tenn. Tipton County, Tenn. Meriden, Conn. New Haven County, Conn. (part) Meriden city, Conn. Miami, Fla. Dade County, Fla. Midland, Tex. Midland County, Tex. Milwaukee, Wis. Milwaukee County, Wis. Ozaukee County, Wis. Washington County, Wis. Waukesha County, Wis. Minneapolis-St. Paul, Minn.-Wis. Anoka County, Minn. Carver County, Minn. Chisago County, Minn. Dakota County, Minn. Hennepin County, Minn. Ramsey County, Minn. Scott County, Minn. Washington County, Minn. Wright County, Minn. St. Croix County, Wis. Mobile, Ala. Baldwin County, Ala. Mobile County, Ala. Modesto, Calif. Stanislaus County, Calif. Monroe, La. Ouachita Parish, La. Montgomery, Ala. Autauga County, Ala. Elmore County, Ala. Montgomery County, Ala. Muncie, Ind. Delaware County, Ind. Muskegon-Norton Shores-Muskegon Heights, Mich. Muskegon County, Mich. Oceana County, Mich.	Nashua, N.H. Hillsborough County, N.H. (part) Amherst town, N.H. Hudson town, N.H. Merrimack town, N.H. Milford town, N.H. Nashua city, N.H. Nashville-Davidson, Tenn. Cheatham County, Tenn. Davidson County, Tenn. Dickson County, Tenn. Robertson County, Tenn. Rutherford County, Tenn. Sumner County, Tenn. Williamson County, Tenn. Wilson County, Tenn. Nassau-Suffolk, N.Y. Nassau County, N.Y. Suffolk County, N.Y. New Bedford, Mass. Bristol County, Mass. (part) Acushnet town, Mass. Dartmouth town, Mass. Fairhaven town, Mass. Freetown town, Mass. New Bedford city, Mass. Plymouth County, Mass. (part) Lakeville town, Mass. Marion town, Mass. Mattapoisett town, Mass. New Britain, Conn. Hartford County, Conn. (part) Berlin town, Conn. New Britain city, Conn. Plainville town, Conn. Southington town, Conn. New Brunswick-Perth Amboy-Sayreville, N.J. Middlesex County, N.J. New Haven-West Haven, Conn. Middlesex County, Conn. (part) Clinton town, Conn. New Haven County, Conn. (part) Bethany town, Conn. Branford town, Conn. East Haven town, Conn. Guilford town, Conn. Hamden town, Conn. Madison town, Conn. New Haven city, Conn. North Branford town, Conn. North Haven town, Conn. Orange town, Conn. Wallingford town, Conn. West Haven city, Conn. Woodbridge town, Conn. New London-Norwich, Conn.-R.I. Middlesex County, Conn. (part) Fenwick borough, Conn. ⁷ Old Saybrook town, Conn. New London County, Conn. (part) Bozrah town, Conn. East Lyme town, Conn. Griswold town balance, Conn. Groton city, Conn. Groton town balance, Conn. Jewett City borough, Conn. Ledyard town, Conn. Lisbon town, Conn. Montville town, Conn. New London city, Conn.

See footnotes at end of appendix.

Standard Metropolitan Statistical Areas—Con.

SMSA and definition	SMSA and definition	SMSA and definition
<p>New London-Norwich, Conn.-R.I.—Con. New London County, Conn. (part)—Con. Norwich city, Conn. Old Lyme town, Conn. Preston town, Conn. Sprague town, Conn. Stonington town, Conn. Waterford town, Conn.</p> <p>Washington County, R.I. (part) Hopkinton town, R.I. Westerly town, R.I.</p>	<p>Orlando, Fla. Orange County, Fla. Osceola County, Fla. Seminole County, Fla.</p> <p>Owensboro, Ky. Davies County, Ky.</p> <p>Oxnard-Simi Valley-Ventura, Calif. Ventura County, Calif.</p>	<p>Portland, Maine—Con. Cumberland County, Maine (part)—Con. Portland city, Maine Scarborough town, Maine South Portland city, Maine Westbrook city, Maine Windham town, Maine Yarmouth town, Maine</p> <p>York County, Maine (part) Old Orchard Beach town, Maine Saco city, Maine</p>
<p>New Orleans, La. Jefferson Parish, La. Orleans Parish, La. St. Bernard Parish, La. St. Tammany Parish, La.</p>	<p>Panama City, Fla. Bay County, Fla.</p>	<p>Portland, Oreg.-Wash. Clackamas County, Oreg. Multnomah County, Oreg. Washington County, Oreg. Clark County, Wash.</p>
<p>New York, N.Y.-N.J. Bergen County, N.J. Bronx County, N.Y. Kings County, N.Y. New York County, N.Y. Putnam County, N.Y.</p> <p>Queens County, N.Y. Richmond County, N.Y. Rockland County, N.Y. Westchester County, N.Y.</p>	<p>Parkersburg-Marletta, W. Va.-Ohio Washington County, Ohio Wirt County, W. Va. Wood County, W. Va.</p>	<p>Portsmouth-Dover-Rochester, N.H.-Maine¹ York County, Maine (part) Berwick town, Maine Eliot town, Maine Kittery town, Maine South Berwick town, Maine York town, Maine</p>
<p>Newark, N.J. Essex County, N.J. Morris County, N.J. Somerset County, N.J. Union County, N.J.</p>	<p>Pascagoula-Moss Point, Miss. Jackson County, Miss.</p>	<p>Rockingham County, N.H. (part) Greenland town, N.H. Hampton town, N.H. New Castle town, N.H. Newfields town, N.H. Newington town, N.H.</p>
<p>Newark, Ohio¹ Licking County, Ohio</p>	<p>Paterson-Clifton-Passaic, N.J. Passaic County, N.J.</p>	<p>Newmarket town, N.H. North Hampton town, N.H. Portsmouth city, N.H. Rye town, N.H.</p>
<p>Newburgh-Middletown, N.Y.¹ Orange County, N.Y.</p>	<p>Pensacola, Fla. Escambia County, Fla. Santa Rosa County, Fla.</p>	<p>Strafford County, N.H. (part) Barrington town, N.H. Dover city, N.H. Durham town, N.H. Farmington town, N.H. Lee town, N.H.</p>
<p>Newport News-Hampton, Va. Gloucester County, Va. James City County, Va. York County, Va. Hampton city, Va.² Newport News city, Va.² Poquoson city, Va.² Williamsburg city, Va.²</p>	<p>Peoria, Ill. Peoria County, Ill. Tazewell County, Ill. Woodford County, Ill.</p>	<p>Madbury town, N.H. Rochester city, N.H. Rollinsford town, N.H. Somersworth city, N.H.</p>
<p>Norfolk-Virginia Beach-Portsmouth, Va.-N.C. Currituck County, N.C. Chesapeake city, Va.² Norfolk city, Va.² Portsmouth city, Va.² Suffolk city, Va.² Virginia Beach city, Va.²</p>	<p>Petersburg-Colonial Heights-Hopewell, Va. Dinwiddie County, Va. Prince George County, Va. Colonial Heights city, Va.² Hopewell city, Va.² Petersburg city, Va.²</p>	<p>Poughkeepsie, N.Y. Dutchess County, N.Y.</p>
<p>Northeast Pennsylvania Lackawanna County, Pa. Luzerne County, Pa. Monroe County, Pa.</p>	<p>Philadelphia, Pa.-N.J. Burlington County, N.J. Camden County, N.J. Gloucester County, N.J. Bucks County, Pa. Chester County, Pa.</p> <p>Delaware County, Pa. Montgomery County, Pa. Philadelphia County, Pa.</p>	<p>Providence-Warwick-Pawtucket, R.I.-Mass. Bristol County, Mass. (part) Attleboro city, Mass. North Attleborough town, Mass. Norton town, Mass. Rehoboth town, Mass. Seekonk town, Mass.</p>
<p>Norwalk, Conn. Fairfield County, Conn. (part) Norwalk city, Conn. Weston town, Conn. Westport town, Conn. Wilton town, Conn.</p>	<p>Phoenix, Ariz. Maricopa County, Ariz.</p>	<p>Norfolk County, Mass. (part) Plainville town, Mass.</p>
<p>Ocala, Fla.¹ Marion County, Fla.</p>	<p>Pine Bluff, Ark. Jefferson County, Ark.</p>	<p>Worcester County, Mass. (part) Blackstone town, Mass. Millville town, Mass.</p>
<p>Odessa, Tex. Ector County, Tex.</p>	<p>Pittsburgh, Pa. Allegheny County, Pa. Beaver County, Pa. Washington County, Pa. Westmoreland County, Pa.</p>	<p>Bristol County, R.I. Barrington town, R.I. Bristol town, R.I. Warren town, R.I.</p>
<p>Oklahoma City, Okla. Canadian County, Okla. Cleveland County, Okla. McClain County, Okla. Oklahoma County, Okla. Pottawatomie County, Okla.</p>	<p>Pittsfield, Mass. Berkshire County, Mass. (part) Adams town, Mass. Cheshire town, Mass. Dalton town, Mass. Lanesborough town, Mass. Lee town, Mass.</p> <p>Lenox town, Mass. Pittsfield city, Mass. Stockbridge town, Mass.</p>	<p>Kent County, R.I. (part) Coventry town, R.I. East Greenwich town, R.I. Warwick city, R.I. West Warwick town, R.I.</p>
<p>Olympia, Wash.¹ Thurston County, Wash.</p>	<p>Portland, Maine Cumberland County, Maine (part) Cape Elizabeth town, Maine Cumberland town, Maine Falmouth town, Maine Freeport town, Maine Gorham town, Maine</p>	<p>Newport County, R.I. (part) Jamestown town, R.I.</p>
<p>Omaha, Nebr.-Iowa Pottawattamie County, Iowa Douglas County, Nebr. Sarpy County, Nebr.</p>		<p>Providence County, R.I. (part) Burrillville town, R.I. Central Falls city, R.I. Cranston city, R.I. Cumberland town, R.I. East Providence city, R.I.</p> <p>Johnston town, R.I. Lincoln town, R.I. North Providence town, R.I. North Smithfield town, R.I. Pawtucket city, R.I.</p>

See footnotes at end of appendix.

Standard Metropolitan Statistical Areas—Con.

SMSA and definition	SMSA and definition	SMSA and definition
Providence-Warwick-Pawtucket, R.I.-Mass.—Con. Providence County, R.I. (part)—Con. Providence city, R.I. Scituate town, R.I. Smithfield town, R.I. Woonsocket city, R.I. Washington County, R.I. (part) Narragansett town, R.I. North Kingstown town, R.I. South Kingstown town, R.I.	St. Louis, Mo.-Ill. Clinton County, Ill. Madison County, Ill. Monroe County, Ill. St. Clair County, Ill. Franklin County, Mo. Jefferson County, Mo. St. Charles County, Mo. St. Louis County, Mo. St. Louis city, Mo. ²	Springfield, Ill. Menard County, Ill. Sangamon County, Ill. Springfield, Mo. Christian County, Mo. Greene County, Mo. Springfield, Ohio Champaign County, Ohio Clark County, Ohio
Provo-Orem, Utah Utah County, Utah	Salem, Oreg. Marion County, Oreg. Polk County, Oreg.	Springfield-Chicopee-Holyoke, Mass.-Conn. Tolland County, Conn. (part) Somers town, Conn.
Pueblo, Colo. Pueblo County, Colo.	Salinas-Seaside-Monterey, Calif. Monterey County, Calif.	Hampden County, Mass. (part) Agawam town, Mass. Chicopee city, Mass. East Longmeadow town, Mass. Hampden town, Mass. Holyoke city, Mass.
Racine, Wis. Racine County, Wis.	Salisbury-Concord, N.C.¹ Cabarrus County, N.C. Rowan County, N.C.	Longmeadow town, Mass. Ludlow town, Mass. Monson town, Mass. Palmer town, Mass. Southwick town, Mass.
Raleigh-Durham, N.C. Durham County, N.C. Orange County, N.C. Wake County, N.C.	Salt Lake City-Ogden, Utah Davis County, Utah Salt Lake County, Utah Tooele County, Utah Weber County, Utah	Springfield city, Mass. West Springfield town, Mass. Westfield city, Mass. Wilbraham town, Mass.
Reading, Pa. Berks County, Pa.	San Angelo, Tex. Tom Green County, Tex.	Hampshire County, Mass. (part) Belchertown town, Mass. Easthampton town, Mass. Granby town, Mass. Hadley town, Mass. Hatfield town, Mass.
Redding, Calif.¹ Shasta County, Calif.	San Antonio, Tex. Bexar County, Tex. Comal County, Tex. Guadalupe County, Tex.	Northampton city, Mass. South Hadley town, Mass. Southampton town, Mass.
Reno, Nev. Washoe County, Nev.	San Diego, Calif. San Diego County, Calif.	Worcester County, Mass. (part) Warren town, Mass.
Richland-Kennewick-Pasco, Wash.² Benton County, Wash. Franklin County, Wash.	San Francisco-Oakland, Calif. Alameda County, Calif. Contra Costa County, Calif. Marin County, Calif. San Francisco County, Calif. San Mateo County, Calif.	Stamford, Conn. Fairfield County, Conn. (part) Darien town, Conn. Greenwich town, Conn. New Canaan town, Conn. Stamford city, Conn.
Richmond, Va. Charles City County, Va. Chesterfield County, Va. Goochland County, Va. Hanover County, Va. Henrico County, Va. New Kent County, Va. Powhatan County, Va. Richmond city, Va. ²	San Jose, Calif. Santa Clara County, Calif.	State College, Pa.¹ Centre County, Pa.
Riverside-San Bernardino-Ontario, Calif. Riverside County, Calif. San Bernardino County, Calif.	Santa Barbara-Santa Maria-Lompoc, Calif. Santa Barbara County, Calif.	Steubenville-Weirton, Ohio-W. Va. Jefferson County, Ohio Brooke County, W. Va. Hancock County, W. Va.
Roanoke, Va. Botetourt County, Va. Craig County, Va. Roanoke County, Va. Roanoke city, Va. ² Salem city, Va. ²	Santa Cruz, Calif. Santa Cruz County, Calif.	Stockton, Calif. San Joaquin County, Calif.
Rochester, Minn. Olmsted County, Minn.	Santa Rosa, Calif. Sonoma County, Calif.	Syracuse, N.Y. Madison County, N.Y. Onondaga County, N.Y. Oswego County, N.Y.
Rochester, N.Y. Livingston County, N.Y. Monroe County, N.Y. Ontario County, N.Y. Orleans County, N.Y. Wayne County, N.Y.	Sarasota, Fla. Sarasota County, Fla.	Tacoma, Wash. Pierce County, Wash.
Rockford, Ill. Boone County, Ill. Winnebago County, Ill.	Savannah, Ga. Bryan County, Ga. Chatham County, Ga. Effingham County, Ga.	Tallahassee, Fla. Leon County, Fla. Wakulla County, Fla.
Rock Hill, S.C.¹ York County, S.C.	Seattle-Everett, Wash. King County, Wash. Snohomish County, Wash.	Tampa-St. Petersburg, Fla. Hillsborough County, Fla. Pasco County, Fla. Pinellas County, Fla.
Sacramento, Calif. Placer County, Calif. Sacramento County, Calif. Yolo County, Calif.	Sharon, Pa.¹ Mercer County, Pa.	Terre Haute, Ind. Clay County, Ind. Sullivan County, Ind. Vermillion County, Ind. Vigo County, Ind.
Saginaw, Mich. Saginaw County, Mich.	Sheboygan, Wis.¹ Sheboygan County, Wis.	Texarkana, Tex.-Texarkana, Ark. Little River County, Ark. Miller County, Ark. Bowie County, Tex.
St. Cloud, Minn. Benton County, Minn. Sherburne County, Minn. Stearns County, Minn.	Sherman-Denison, Tex. Grayson County, Tex.	
St. Joseph, Mo. Andrew County, Mo. Buchanan County, Mo.	Shreveport, La. Bossier Parish, La. Caddo Parish, La. Webster Parish, La.	
	Sioux City, Iowa-Nebr. Woodbury County, Iowa Dakota County, Nebr.	
	Sioux Falls, S. Dak. Minnehaha County, S. Dak.	
	South Bend, Ind. Marshall County, Ind. St. Joseph County, Ind.	
	Spokane, Wash. Spokane County, Wash.	

See footnotes at end of appendix.

Standard Metropolitan Statistical Areas—Con.

SMSA and definition	SMSA and definition	SMSA and definition
Toledo, Ohio-Mich. Monroe County, Mich. Fulton County, Ohio Lucas County, Ohio Ottawa County, Ohio Wood County, Ohio	Washington, D.C.-Md.-Va. Washington, D.C. Charles County, Md. Montgomery County, Md. Prince George's County, Md. Arlington County, Va. Fairfax County, Va. Loudoun County, Va. Prince William County, Va. Alexandria city, Va. ² Fairfax city, Va. ² Falls Church city, Va. ² Manassas city, Va. ² Manassas Park city, Va. ²	Wichita Falls, Tex. Clay County, Tex. Wichita County, Tex. Williamsport, Pa. Lycoming County, Pa. Wilmington, Del.-N.J.-Md. New Castle County, Del. Cecil County, Md. Salem County, N.J. Wilmington, N.C. Brunswick County, N.C. New Hanover County, N.C.
Topeka, Kans. Jefferson County, Kans. Osage County, Kans. Shawnee County, Kans.	Waterbury, Conn. Litchfield County, Conn. (part) Thomaston town, Conn. Watertown town, Conn. Woodbury town, Conn. New Haven County, Conn. (part) Beacon Falls town, Conn. Cheshire town, Conn. Middlebury town, Conn. Naugatuck borough, Conn. Prospect town, Conn. Southbury town, Conn. Waterbury city, Conn. Wolcott town, Conn.	Worcester, Mass. Worcester County, Mass. (part) Auburn town, Mass. Berlin town, Mass. Boylston town, Mass. Brookfield town, Mass. Charlton town, Mass. East Brookfield town, Mass. Grafton town, Mass. Holden town, Mass. Leicester town, Mass. Millbury town, Mass. North Brookfield town, Mass. Northborough town, Mass. Northbridge town, Mass. Oxford town, Mass. Paxton town, Mass. Shrewsbury town, Mass. Spencer town, Mass. Sterling town, Mass. Sutton town, Mass. Upton town, Mass. Uxbridge town, Mass. Webster town, Mass. West Boylston town, Mass. Westborough town, Mass. Worcester city, Mass.
Trenton, N.J. Mercer County, N.J.	Waterloo-Cedar Falls, Iowa Black Hawk County, Iowa	Yakima, Wash. Yakima County, Wash.
Tucson, Ariz. Pima County, Ariz.	Wausau, Wis.¹ Marathon County, Wis.	York, Pa. Adams County, Pa. York County, Pa.
Tulsa, Okla. Creek County, Okla. Mayes County, Okla. Osage County, Okla. Rogers County, Okla. Tulsa County, Okla. Wagoner County, Okla.	West Palm Beach-Boca Raton, Fla. Palm Beach County, Fla.	Youngstown-Warren, Ohio Mahoning County, Ohio Trumbull County, Ohio
Tuscaloosa, Ala. Tuscaloosa County, Ala.	Wheeling, W. Va.-Ohio Belmont County, Ohio Marshall County, W. Va. Ohio County, W. Va.	Yuba City, Calif.¹ Sutter County, Calif. Yuba County, Calif.
Tyler, Tex. Smith County, Tex.	Wichita, Kans. Butler County, Kans. Sedgwick County, Kans.	
Utica-Rome, N.Y. Herkimer County, N.Y. Oneida County, N.Y.		
Vallejo-Fairfield-Napa, Calif. Napa County, Calif. Solano County, Calif.		
Victoria, Tex.¹ Victoria County, Tex.		
Vineland-Millville-Bridgeton, N.J. Cumberland County, N.J.		
Visalia-Tulare-Porterville, Calif.¹ Tulare County, Calif.		
Waco, Tex. McLennan County, Tex.		

¹New SMSA since 1977 Economic Censuses.

²Independent of any county and considered a county equivalent.

³Milford town balance and Woodmont borough added since 1977 Economic Censuses.

⁴Muscogee County has been reinstated as a county. It replaced the county equivalent record for the independent city of Columbus.

⁵1977 title was Fort Myers, Fla.

⁶1977 title was Longview, Tex.

⁷Fenwick borough added since 1977 Economic Censuses.

⁸1977 title was Richland-Kennebec, Wash.

APPENDIX E.

Percent of Receipts/Revenue Based on Administrative Records and Estimation for the United States: 1982

Table E-1. Firms Subject to Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text]

SIC code	Kind of business or operation	Percent of receipts†—		SIC code	Kind of business or operation	Percent of receipts†—	
		From administrative records¹	Estimated²			From administrative records¹	Estimated²
	Total	1	1	73	Business services—Con.		
70	Hotels, motels, and other lodging places	0	1	7394	Equipment rental and leasing services	1	1
7011	Hotels, motor hotels, and motels	0	1	7394 pt.	Equipment rental	1	1
7011 pt.	Hotels	0	0	7394 pt.	Equipment leasing, except finance leasing	0	1
7011 pt.	Hotels, 25 guestrooms or more	0	0	7394 pt.	Leasing and rental of heavy construction equipment without operators	0	1
7011 pt.	Hotels, less than 25 guestrooms	1	2	7394 pt.	Rental of heavy construction equipment with operators	1	1
7011 pt.	Motels, motor hotels, and tourist courts	1	1				
7011 pt.	Motels, tourist courts	1	1	Other 73	Other business services	1	1
7011 pt.	Motor hotels	0	1	732	Credit reporting, collection agencies	1	1
702, 3, 4	Other lodging places	1	2	732 pt.	Adjustment and collection agencies	1	1
703	Trailer parks and camps	1	1	732 pt.	Mercantile reporting agencies	(D)	(D)
7032	Sporting and recreational camps	1	2	732 pt.	Consumer credit reporting agencies	(D)	(D)
7033	Trailer parks and camp sites for transients	2	2				
702, 4	Rooming, boarding, and membership lodging	1	2	7331	Direct mail advertising services	2	1
702	Rooming and boarding houses	2	2	7332	Blueprinting and photocopying services	2	2
704	Organization hotels and lodging houses, on membership basis	0	1	7333	Commercial photography, art, and graphics	1	1
72	Personal services	1	1	7333 pt.	Commercial photography	1	1
721	Laundry, cleaning, and garment services	1	1	7333 pt.	Commercial art	1	1
7215	Coin-operated laundries and dry cleaning	1	2	7333 pt.	Graphic arts and related design and commercial photography, n.e.c.	1	1
7215 pt.	Coin-operated laundries and dry-cleaning stores	1	2	7339	Stenographic services; and reproduction services, n.e.c.	1	1
7215 pt.	Coin-operated laundry machine routes	1	1				
721 ex.	Other laundry, cleaning, and garment services	1	1	736	Personnel supply services	0	1
7215	Power laundries, family and commercial*	1	1	7361	Employment agencies	1	1
7216	Dry-cleaning plants, except rug cleaning*	1	1	7362	Help supply services	0	1
Other 721	Laundry and cleaning services, n.e.c.*	0	1	7362 pt.	Office help supply services	0	1
7212	Garment pressing and agents for laundries and dry cleaners	2	2	7362 pt.	Help supply, except office workers	0	1
7213	Linen supply*	0	2	7369	Facilities management services	0	0
7217	Carpet and upholstery cleaning	1	1	7391	Research and development laboratories	0	1
7218	Industrial laundries*	0	0	7397	Testing laboratories and facilities	0	0
7214, 9	Other laundry, garment services, including diaper*	1	1	7393	Detective agencies and protective services	0	1
7214	Diaper service*	0	1	7393 pt.	Detective agencies and guard services	0	1
7219	Laundry and garment services, n.e.c.	2	2	7393 pt.	Armored car services	0	0
				7393 pt.	Burglar and fire alarm systems	0	1
722	Photographic studios, portrait	1	1	7395	Photofinishing laboratories*	0	0
723, 4	Beauty and barber shops	2	1	7399 pt.	Sign painting shops	2	1
723	Beauty shops	2	1	7399 pt.	Interior designing	2	1
724	Barber shops	3	1	7399 pt.	Telephone answering services	1	1
725	Shoe repair, shoe shine, and hat-cleaning shops	2	1	735, 7396, 7399 pt.	Other business services, n.e.c.	1	1
726	Funeral service and crematories	1	1	735	News syndicates	0	5
				7396	Trading stamp services (sales offices)	0	1
729	Miscellaneous personal services	1	2	7399 pt.	Water softening services	1	1
729 pt.	Reducing salons and health clubs, except resorts	1	2	7399 pt.	Packaging and labeling services	1	1
729 pt.	Tax preparation services	1	2	7399 pt.	Miscellaneous business services, n.e.c.	1	1
729 pt.	Other personal services, n.e.c.	2	2				
73	Business services	0	1	75	Automotive repair, services, and garages	1	1
731	Advertising	0	1	751	Automotive rental and leasing, without drivers	0	1
7311	Advertising agencies	0	1	7512 pt.	Passenger car rental, without drivers	0	1
7312	Outdoor advertising services	0	1	7512 pt.	Passenger car leasing, except finance leasing	0	2
7313	Radio, TV, publishers' advertising representatives	0	1	7513 pt.	Truck rental, without drivers	0	1
7319	Advertising, n.e.c.	0	2	7513 pt.	Truck leasing, except finance leasing	0	1
				7519	Utility trailer and recreational vehicle rental	1	3
734	Services to dwellings and other buildings	1	1	752	Automobile parking	0	2
7341	Window cleaning	1	1	7523	Parking lots	0	2
7342	Disinfecting and exterminating services	1	1	7525	Parking structures	0	2
7349	Cleaning and maintenance services, n.e.c.	1	1				
737	Computer and data processing services	0	1	753	Automotive repair shops	2	1
7372	Computer programming and other software services	0	1	7538	General automotive repair shops	2	1
7374	Data processing services	0	1	7538 pt.	General automotive repair shops, except diesel	2	1
7374 pt.	Data processing services, except facilities management	0	1	7538 pt.	Diesel repair shops	1	1
7374 pt.	Computer facilities management	0	1	7531	Top and body repair shops	1	1
7379	Computer related services, n.e.c.	0	1	7534, 5, 9	Other automotive repair shops	1	1
7392	Management, consulting, and public relations services	1	2	7534	Tire retreading and repair shops	1	1
7392 pt.	Management and administrative services	0	1	7535	Paint shops	1	1
7392 pt.	Public relations services	2	1	7539 pt.	Auto electrical and fuel system services	2	1
7392 pt.	Management consulting services	1	1	7539 pt.	Radiator repair	2	1
7392 pt.	Economic and sociological research	1	1	7539 pt.	Glass replacement and repair	1	1
7392 pt.	Consulting services, n.e.c.	2	2	7539 pt.	Brake, front end, and wheel alignment	1	1
				7539 pt.	Exhaust system services (muffler shops)	1	1
				7539 pt.	Transmission repair shops	1	1
				754	Other automotive repair shops, n.e.c.	2	1
				7542	Automotive services, except repair	2	2
				7549	Car washes	2	2
					Other automotive services	2	2

See footnotes at end of table.

Table E-1. Firms Subject to Federal Income Tax—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text]

SIC code	Kind of business or operation	Percent of receipts†—		SIC code	Kind of business or operation	Percent of receipts†—	
		From administrative records¹	Estimated²			From administrative records¹	Estimated²
76	Miscellaneous repair services -----	2	1	78, 79	Amusement and recreation services, including motion pictures—Con.		
762	Electrical and electronic repair shops -----	1	1	79 ex. 792,	Commercial sports and other amusement and recreation services—Con.		
7622	Radio and TV repair shops -----	2	1	3	Other amusement and recreation services -----	1	1
7623, 9	Other electrical and electronic repair shops -----	1	1	79 ex. 792,			
7623	Refrigeration and air-conditioning repair shops -----	2	1	3, 4			
7629	Electrical and electronic repair shops, n.e.c. -----	1	1	791	Dance halls, studios, and schools -----	1	2
				791 pt.	Public dance halls or ballrooms -----	1	1
				791 pt.	Dance schools, including children's and professionals' -----	1	2
764	Reupholstery and furniture repair -----	3	1	7992	Public golf courses -----	1	1
				7993	Coin-operated amusement device operators -----	1	1
				7996	Amusement parks -----	0	0
				7997	Membership sports and recreation clubs -----	1	1
763, 9	Other repair shops and related services -----	2	1	7999	Amusement and recreation services, n.e.c. -----	1	1
763	Watch, clock, and jewelry repair -----	2	1	7999 pt.	Concession operators of amusement devices, rides -----	1	2
769	Miscellaneous repair and related services -----	2	1		Carnivals, circuses, and fairs -----	0	3
7692	Welding repair -----	3	2	7999 pt.	Carnivals and circuses -----	0	3
7694	Armature rewinding shops -----	1	0	7999 pt.	Fairs -----	1	2
7699	Repair shops and related services, n.e.c. -----	2	1	7999 pt.	Other commercial recreation and amusements -----	1	1
7699 pt.	Farm machinery and equipment repair shops -----	3	2	7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens -----	1	1
7699 pt.	Lawnmower, saw, knife, tool sharpening and repair -----	3	1	7999 pt.	Roller skating rinks -----	1	1
7699 pt.	Sewer and septic tank cleaning services -----	2	1	7999 pt.	Ice skating rinks -----	1	0
7699 pt.	Other repair and related services, n.e.c. -----	1	1	7999 pt.	Other amusement and recreation services, n.e.c. -----	1	1
78, 79	Amusement and recreation services, including motion pictures -----	0	1	80, ex. 806	Health services, except hospitals -----	1	1
				801	Offices of physicians -----	1	1
781, 2	Motion picture production, distribution, and services -----	0	1	802	Offices of dentists -----	1	1
7813	Motion picture production, except for TV -----	0	2	803	Offices of osteopathic physicians -----	1	1
7814	Motion picture, tape production for TV -----	0	1	8041	Offices of chiropractors -----	1	1
7819	Services allied to motion picture production -----	0	0	8042	Offices of optometrists -----	1	1
7823	Motion picture film exchanges -----	0	0				
7824	Film or tape distribution for TV -----	0	0	805	Nursing and personal care facilities -----	0	1
7829	Services allied to motion picture distribution -----	1	2	8051	Skilled nursing care facilities -----	0	1
				8059	Nursing and personal care facilities, n.e.c. -----	1	1
				8049, 807,	Other health services -----	1	1
783	Motion picture theaters -----	0	1	8, 9			
7832	Motion picture theaters, except drive-in -----	0	1	807	Medical and dental laboratories -----	1	1
7833	Drive-in motion picture theaters -----	0	1	8071	Medical laboratories -----	1	1
				8072	Dental laboratories -----	2	1
				8049, 808,	Other health services, n.e.c. -----	1	1
				9			
792	Producers, orchestras, and entertainers -----	1	1	8049	Offices of health practitioners, n.e.c. -----	1	1
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	1	1	808	Outpatient care facilities -----	1	1
7922 pt.	Producers of live theatrical productions -----	0	1	809	Health and allied services, n.e.c. -----	1	1
7922 pt.	Producers of radio and TV shows, except tape -----	0	2	81	Legal services -----	1	1
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents -----	1	2	823, 4, 9	Selected educational services -----	1	1
7922 pt.	Other theatrical services -----	0	0	823	Libraries and information centers -----	1	1
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	1	1	824	Correspondence schools and vocational schools -----	0	1
7929 pt.	Dance groups and artists -----	2	2	8241	Correspondence schools -----	0	0
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations -----	1	4	8243	Data processing schools -----	0	0
7929 pt.	Other music and entertainment presentations -----	1	1	8244	Business and secretarial schools -----	0	1
				8249	Vocational schools, except vocational high schools, n.e.c. -----	0	2
				829	Schools and educational services, n.e.c. -----	1	2
793	Bowling alleys and billiards and pool establishments -----	1	1	891	Engineering, architectural, and surveying services -----	0	1
7932	Billiard and pool establishments -----	2	2	891 pt.	Architectural services -----	1	1
7933	Bowling alleys -----	1	1	891 pt.	Engineering services -----	0	1
				891 pt.	Surveying services -----	1	1
				893	Accounting, auditing, and bookkeeping services -----	1	1
79 ex. 792,	Commercial sports and other amusement and recreation services -----	1	1	83, 892, 9	Social and other services -----	2	2
3	Commercial sports -----	0	0	83	Social services -----	2	2
794	Professional sports clubs, managers, promoters -----	0	1	835	Child day care services -----	2	2
7941	Baseball clubs -----	0	1	832, 3, 6, 9	Other social services -----	1	2
7941 pt.	Football clubs -----	0	2	832	Individual and family social services -----	1	4
7941 pt.	Other professional sports clubs -----	0	0	833	Job training and vocational rehabilitation services -----	0	1
7941 pt.	Managers and promoters -----	0	0	836	Residential care -----	2	2
7948	Racing, including track operation -----	0	0	839	Social services, n.e.c. -----	1	4
7948 pt.	Auto race track operation -----	1	1	892, 9	Other services -----	1	1
7948 pt.	Horse race track operation -----	0	0	892	Noncommercial educational, scientific, and research organizations -----	1	4
7948 pt.	Dog race track operation -----	0	0		Services, n.e.c. -----	2	1
7948 pt.	Racing stables and racing, n.e.c. -----	1	2	899			

† Coverage symbols: 0—Less than 10 percent; 1—10 to 19 percent; 2—20 to 29 percent; 3—30 to 39 percent; 4—40 to 49 percent; 5—50 to 59 percent; 6—60 to 69 percent; 7—70 to 79 percent; 8—80 to 89 percent; 9—90 percent or more.

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table E-2. Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text]

SIC code	Kind of business or operation	Percent of revenue‡—		SIC code	Kind of business or operation	Percent of revenue‡—	
		From administrative records¹	Estimated²			From administrative records¹	Estimated²
	Total	0	1	805, 8, 9	Selected health services	0	0
7011 pt., 7032, 704	Hotels, camps, and membership lodging	0	1	805	Nursing and personal care facilities	0	0
7011 pt.	Hotels	0	1	8051	Skilled nursing care facilities	0	0
7032	Sporting and recreational camps	0	0	8059	Nursing and personal care facilities, n.e.c.	0	0
704	Organization hotels and lodging houses, on membership basis	1	2	809	Outpatient care facilities	0	1
				81	Health and allied services, n.e.c.	0	0
7391, 2, 7	Research, testing, and consulting services	0	1	823, 4, 9	Legal aid societies and similar legal services	0	0
7391	Research and development laboratories	0	1	823	Selected educational services	0	1
7392	Management, consulting, and public relations services	0	1	824	Libraries and information centers	0	0
7397	Testing laboratories and facilities	0	0	8241, 9	Correspondence schools and vocational schools ..	0	1
				8243, 4	Correspondence and vocational schools, except vocational high schools, n.e.c.	0	1
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	0	0	829	Data processing, business, and secretarial schools	0	0
792	Producers, orchestras, and entertainers	0	0		Schools and educational services, n.e.c.	1	1
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	0	0	83	Social services	0	1
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	0	0	835	Child day care services	0	2
7999 pt., 84	Museums, art galleries, and botanical and zoological gardens	0	0	832, 3, 6, 9	Other social services	0	1
7999 pt.	Commercial museums, art galleries, and botanical and zoological gardens	0	1	832	Individual and family social services	0	1
84	Noncommercial museums, art galleries, and botanical and zoological gardens	0	0	833	Job training and vocational rehabilitation services ..	0	1
8411	Noncommercial museums and art galleries	0	0	836	Residential care	0	1
8421	Noncommercial arboreta, botanical and zoological gardens	0	0	839	Social services, n.e.c.	0	1
7997	Membership sports and recreation clubs	1	0	861, 2, 4, 9	Selected membership organizations	1	1
7999 pt.	Fairs	0	0	861	Business associations	1	1
				864	Civic, social, and fraternal associations	1	1
				862, 9	Other membership organizations	1	1
				862	Professional membership organizations	1	1
				869	Membership organizations, n.e.c.	1	2
				892	Noncommercial educational, scientific, and research organizations	0	0

‡ Coverage symbols: 0—Less than 10 percent; 1—10 to 19 percent; 2—20 to 29 percent; 3—30 to 39 percent; 4—40 to 49 percent; 5—50 to 59 percent; 6—60 to 69 percent; 7—70 to 79 percent; 8—80 to 89 percent; 9—90 percent or more.

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

APPENDIX F.

Geographic Notes

ALABAMA

Boaz is in Etowah and Marshall Counties.

Dothan is in Dale and Houston Counties.

Enterprise is in Coffee and Dale Counties; it annexed into Dale County in September 1979.

Glencoe is in Calhoun and Etowah Counties; it annexed into Calhoun County in October 1978.

Hoover is in Jefferson and Shelby Counties; it annexed into Shelby County in May 1980.

Leeds is in Jefferson, St. Clair, and Shelby Counties.

Millbrook was incorporated in March 1977.

Oxford is in Calhoun and Talladega Counties.

Phenix City is in Lee and Russell Counties.

Prattville is in Autauga and Elmore Counties; it annexed into Elmore County in March 1979.

Southside is in Calhoun and Etowah Counties.

Sumiton is in Jefferson and Walker Counties.

Tallassee is in Elmore and Tallapoosa Counties.

Valley was incorporated in May 1980.

Winfield is in Fayette and Marion Counties.

ALASKA

Alaska county equivalents are called boroughs and census areas. The census areas have been developed cooperatively by the State of Alaska and the Bureau of the Census for statistical purposes.

ARIZONA

Apache Junction is in Maricopa and Pinal Counties. It was incorporated in 1978.

Lake Havasu City was incorporated in October 1978.

ARKANSAS

Springdale is in Benton and Washington Counties.

CALIFORNIA

Atascadero was incorporated in July 1979.

Avenal was incorporated in September 1979.

Big Bear Lake was incorporated in November 1980.

Cathedral City was incorporated in November 1981.

Clearlake was incorporated in November 1980.

Grand Terrace was incorporated in November 1978.

Industry does not qualify as a "place" for the economic censuses based on its 1980 population; however, because of its dense concentration of economic activity, Industry is included.

La Habra Heights was incorporated in December 1978.

Lancaster was incorporated in November 1977.

CALIFORNIA—Con.

Lemon Grove was incorporated in July 1977.

Paradise was incorporated in November 1979.

Poway was incorporated in December 1980.

Rancho Cucamonga was incorporated in November 1977.

San Buenaventura (Ventura) name was changed from Ventura (San Buenaventura) in 1978.

Santee was incorporated in December 1980.

Vernon does not qualify as a "place" for the economic censuses based on its 1980 population; however, because of its dense concentration of economic activity, Vernon is included.

Westlake Village was incorporated in December 1981.

Yreka name was changed from Yreka City in July 1980.

COLORADO

Arvada is in Adams and Jefferson Counties.

Aurora is in Adams and Arapahoe Counties.

Brighton is in Adams and Weld Counties; it annexed into Weld County in June 1977.

Broomfield is in Adams, Boulder, and Jefferson Counties.

Littleton is in Arapahoe and Douglas Counties.

Westminster is in Adams and Jefferson Counties.

CONNECTICUT

Groton town balance. The term "balance" after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1982 Economic Censuses. Groton town balance contains all of Groton town except the incorporated place of Groton.

Killingly town balance. The term "balance" after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1982 Economic Censuses. Killingly town balance contains all of Killingly town except the incorporated place of Danielson.

DELAWARE

Milford is in Kent and Sussex Counties.

Smyrna is in Kent and New Castle Counties.

DISTRICT OF COLUMBIA

There are no geographic notes for the District of Columbia.

FLORIDA

Duval County contains the consolidated government of Jacksonville, including the town of Baldwin. The three semi-independent municipalities of Atlantic Beach, Jacksonville Beach, and Neptune Beach are populous enough to qualify as "places" for the economic censuses.

Hallandale is in Broward and Dade Counties; it annexed into Dade County in October 1978.

Longboat Key is in Manatee and Sarasota Counties.

GEORGIA

Muscogee County has been reinstated as a county. It contains the consolidated government of Columbus, including the one semi-independent town of Bibb City, which is not populous enough to qualify as a "place" for the economic censuses.

Atlanta is in De Kalb and Fulton Counties.

Austell is in Cobb and Douglas Counties.

Bremen is in Carroll and Haralson Counties.

Buford is in Gwinnett and Hall Counties.

College Park is in Clayton and Fulton Counties.

Fitzgerald is in Ben Hill and Irwin Counties; it annexed into Irwin County in December 1978.

Fort Oglethorpe is in Caloosa and Walker Counties.

Macon is in Bibb and Jones Counties.

Manchester is in Meriwether and Talbot Counties.

Vidalia is in Montgomery and Toombs Counties.

Villa Rica is in Carroll and Douglas Counties.

Waycross is in Pierce and Ware Counties; it annexed into Pierce County in April 1981.

West Point is in Harris and Troup Counties.

HAWAII

Hawaii has no incorporated municipalities in the sense of functioning governmental units; however, through the cooperation of the State government, the Bureau of the Census "census designated places" (CDP's) have been designated as place equivalents.

Honolulu County is coextensive with Honolulu city which is not recognized for the economic censuses; however, Honolulu CDP is recognized for the economic censuses.

Maul County consists of four islands. The State requested that two of the islands, Lanai and Molokai, be recognized as "places" for the economic censuses. Included on the island of Molokai is the non-functioning county of Kalawao.

IDAHO

Burley is in Cassia and Minidoka Counties.

ILLINOIS

Cook County erroneously included Itasca for the 1977 Economic Censuses.

Du Page County erroneously included Lemont for the 1977 Economic Censuses.

Algonquin is in Kane and McHenry Counties.

Arlington Heights is in Cook and Lake Counties.

Aurora is in Du Page and Kane Counties.

Barrington is in Cook and Lake Counties.

Barrington Hills is in Cook, Kane, Lake, and McHenry Counties.

Bartlett is in Cook and Du Page Counties.

Batavia is in Du Page and Kane Counties; it annexed into Du Page County in November 1974, but the annexation was not reported to the Bureau of the Census until the 1980 Boundary and Annexation Survey.

Bedford Park does not qualify as a "place" for the economic censuses based on its 1980 population; however, because of its dense concentration of economic activity, Bedford Park is included.

Bensenville is in Cook and Du Page Counties.

Bolingbrook is in Du Page and Will Counties.

Buffalo Grove is in Cook and Lake Counties.

Burr Ridge is in Cook and Du Page Counties.

Casey is in Clark and Cumberland Counties; it annexed into Cumberland County in July 1977.

ILLINOIS—Con.

Centralia is in Clinton and Marion Counties.

Chicago is in Cook and Du Page Counties.

Coal Valley is in Henry and Rock Island Counties.

Collinsville is in Madison and St. Clair Counties.

Deerfield is in Cook and Lake Counties.

Dwight is in Grundy and Livingston Counties; it annexed into Grundy County in December 1978.

Elgin is in Cook and Kane Counties.

Elk Grove Village is in Cook and Du Page Counties.

Fox Lake is in Lake and McHenry Counties.

Hanover Park is in Cook and Du Page Counties.

Hinsdale is in Cook and Du Page Counties.

Hoffman Estates is in Cook and Kane Counties; it annexed into Kane County in January 1981.

Itasca was erroneously included in Cook County for the 1977 Economic Censuses.

Lemont was erroneously included in Du Page County for the 1977 Economic Censuses.

Machesney Park was incorporated in February 1981.

Montgomery is in Kane and Kendall Counties.

Naperville is in Du Page and Will Counties.

Oak Brook is in Cook and Du Page Counties.

Park Forest is in Cook and Will Counties.

Park Forest South is in Cook and Will Counties.

Pekin is in Peoria and Tazewell Counties.

Peoria Heights is in Peoria, Tazewell, and Woodford Counties.

Roselle is in Cook and Du Page Counties.

St. Charles is in Du Page and Kane Counties.

Sandwich is in De Kalb and Kendall Counties.

Schaumburg is in Cook and Du Page Counties.

Steger is in Cook and Will Counties.

Streator is in La Salle and Livingston Counties.

Tinley Park is in Cook and Will Counties.

Virden is in Macoupin and Sangamon Counties; it annexed into Sangamon County in March 1978.

Wheeling is in Cook and Lake Counties.

Willow Springs is in Cook and Du Page Counties; it annexed into Du Page County in January 1981.

INDIANA

Marion County contains the consolidated government of Indianapolis, plus four independent municipalities: Beech Grove, Lawrence, Southport, and Speedway. Thirteen of the fourteen semi-independent municipalities are not populous enough for separate tabulation; however, Cumberland (partially in Hancock County) is being tabulated separately.

Albany is in Delaware and Randolph Counties.

Batesville is in Franklin and Ripley Counties.

Cumberland is in Hancock and Marion Counties.

Dunkirk is in Blackford and Jay Counties.

Edinburgh is in Bartholomew and Johnson Counties. Its name was changed from Edinburg in September 1978.

Elwood is in Madison and Tipton Counties.

Lake Station was renamed from East Gary in February 1977.

Nappanee is in Elkhart and Kosciusko Counties.

IOWA

Carlisle is in Polk and Warren Counties.

Dyersville is in Delaware and Dubuque Counties.

Forest City is in Hancock and Winnebago Counties.

Sheldon is in O'Brien and Sioux Counties.

Shenandoah is in Fremont and Page Counties.

Wilton is in Cedar and Muscatine Counties.

KANSAS

Manhattan is in Pottawatomie and Riley Counties.

Mulvane is in Sedgwick and Sumner Counties.

Park City was incorporated in November 1980.

KENTUCKY

Corbin is in Knox and Whitley Counties.

LOUISIANA

De Ridder is in Beauregard and Vernon Parishes; it annexed into Vernon Parish in June 1978.

Eunice is in Acadia and St. Landry Parishes.

Shreveport is in Bossier and Caddo Parishes.

MAINE

There are no geographic notes for the State of Maine.

MARYLAND

Takoma Park is in Montgomery and Prince George's Counties.

MASSACHUSETTS

There are no geographic notes for the State of Massachusetts.

MICHIGAN

Clare is in Clare and Isabella Counties.

Grosse Pointe Shores is in Macomb and Wayne Counties.

Holland is in Allegan and Ottawa Counties.

Lansing is in Clinton, Eaton, and Ingham Counties.

Midland is in Bay and Midland Counties.

Millan is in Monroe and Washtenaw Counties.

Northville is in Oakland and Wayne Counties.

MINNESOTA

Lac qui Parle County lost Ortonville to Big Stone County, due to a county boundary change in May 1978.

Blaine is in Anoka and Ramsey Counties.

Dayton is in Hennepin and Wright Counties.

Granite Falls is in Chippewa and Yellow Medicine Counties.

Hastings is in Dakota and Washington Counties.

Lake City is in Goodhue and Wabasha Counties.

Mankato is in Blue Earth and Nicollet Counties.

New Prague is in Le Sueur and Scott Counties.

Northfield is in Dakota and Rice Counties; it annexed into Dakota County in December 1973, but the annexation was not reported to the Bureau of the Census until the 1978 Boundary and Annexation Survey.

MINNESOTA—Con.

Ortonville, in Lac qui Parle County, was transferred to Big Stone County, due to a county boundary change in May 1978.

Princeton is in Mille Lacs and Sherburne Counties.

St. Anthony is in Hennepin and Ramsey Counties.

St. Cloud is in Benton, Sherburne, and Stearns Counties.

Sartell is in Benton and Stearns Counties.

Spring Lake Park is in Anoka and Ramsey Counties.

Staples is in Todd and Wadena Counties.

Wadena is in Otter Tail and Wadena Counties; it annexed into Otter Tail County in October 1977.

White Bear Lake is in Ramsey and Washington Counties.

MISSISSIPPI

Baldwyn is in Lee and Prentiss Counties.

Hattiesburg is in Forrest and Lamar Counties.

Jackson is in Hinds and Rankin Counties.

Southaven was incorporated in February 1980.

MISSOURI

Cameron is in Clinton and De Kalb Counties.

Centralia is in Audrain and Boone Counties; it annexed into Audrain County in November 1977.

Excelsior Springs is in Clay and Ray Counties.

Hannibal is in Marion and Ralls Counties.

Independence is in Clay and Jackson Counties.

Jefferson City is in Callaway and Cole Counties.

Joplin is in Jasper and Newton Counties.

Kansas City is in Clay, Jackson, and Platte Counties.

Lee's Summit is in Cass and Jackson Counties.

Monett is in Barry and Lawrence Counties.

Monroe City is in Marion and Monroe Counties.

Mountain Grove is in Texas and Wright Counties; it annexed into Texas County in March 1980.

Oak Grove is in Jackson and Lafayette Counties.

Pacific is in Franklin and St. Louis Counties.

Stkeston is in New Madrid and Scott Counties.

Sugar Creek is in Clay and Jackson Counties.

Sullivan is in Crawford and Franklin Counties.

Windsor is in Henry and Pettis Counties; it annexed into Pettis County in April 1972, but the annexation was not reported to the Bureau of the Census until the 1978 Boundary and Annexation Survey.

MONTANA

Anaconda-Deer Lodge County was created by the consolidation of Anaconda and the balance of Deer Lodge County in May 1977.

Butte-Silver Bow was created in May 1977 by the consolidation of Butte and the balance of Silver Bow County, including the semi-independent city of Walkerville which is not populous enough to qualify as a "place" for the economic censuses.

NEBRASKA

There are no geographic notes for the State of Nebraska.

NEVADA

There are no geographic notes for the State of Nevada.

NEW HAMPSHIRE

There are no geographic notes for the State of New Hampshire.

NEW JERSEY

Aberdeen township name was changed from Matawan township in November 1977.

Belleville township name was changed from Belleville in July 1981.

Bloomfield township name was changed from Bloomfield in July 1981.

Montclair township name was changed from Montclair in November 1980.

Nutley township name was changed from Nutley in September 1981.

South Orange Village township name was changed from South Orange in January 1978.

Verona Borough township name was changed from Verona in September 1981.

West Caldwell township name was changed from West Caldwell in September 1981.

West Orange township name was changed from West Orange in November 1980.

NEW MEXICO

Cibola County was created from Valencia County in June 1981.

Valencia County was divided to create Cibola County in June 1981.

Corrales is in Bernalillo and Sandoval Counties.

Espanola is in Rio Arriba and Sante Fe Counties.

Grants is now in Cibola County due to the division of Valencia County into Cibola and Valencia Counties.

Millan is now in Cibola County due to the division of Valencia County into Cibola and Valencia Counties.

Rio Rancho was incorporated in September 1980.

NEW YORK

Attica is in Genesee and Wyoming Counties.

Cornwall on Hudson was reported as Cornwall for the 1977 Economic Censuses.

Dolgeville is in Fulton and Herkimer Counties.

Geneva is in Ontario and Seneca Counties.

Gowanda is in Cattaraugus and Erie Counties.

New York is in Bronx, Kings, New York, Queens, and Richmond Counties.

Saranac Lake is in Essex and Franklin Counties.

NORTH CAROLINA

Archdale is in Guilford and Randolph Counties; it annexed into Guilford County in September 1979.

Chapel Hill is in Durham and Orange Counties.

Davidson is in Iredell and Mecklenburg Counties; it annexed into Iredell County in September 1979.

Elizabeth City is in Camden and Pasquotank Counties; it annexed into Camden County in December 1979.

Elkin is in Surry and Wilkes Counties.

Gamewell was incorporated in June 1981.

Gibsonville is in Alamance and Guilford Counties.

Hickory is in Burke and Catawba Counties.

High Point is in Davidson, Guilford, and Randolph Counties.

NORTH CAROLINA—Con.

Kings Mountain is in Cleveland and Gaston Counties.

Long View is in Burke and Catawba Counties.

Malden is in Catawba and Lincoln Counties.

Maxton is in Robeson and Scotland Counties.

Mebane is in Alamance and Orange Counties.

Mount Olive is in Duplin and Wayne Counties.

Rocky Mount is in Edgecombe and Nash Counties.

Wallace is in Duplin and Pender Counties; it annexed into Pender County in July 1979.

NORTH DAKOTA

There are no geographic notes for the State of North Dakota.

OHIO

Alliance is in Mahoning and Stark Counties; it annexed into Mahoning County in January 1978.

Beavercreek was incorporated in July 1979.

Bellevue is in Huron and Sandusky Counties.

Bluffton is in Allen and Hancock Counties; it annexed into Hancock County in April 1979.

Buckeye Lake was incorporated in July 1980.

Canal Winchester is in Fairfield and Franklin Counties.

Carlisle is in Montgomery and Warren Counties.

Columbiana is in Columbiana and Mahoning Counties.

Columbus is in Fairfield and Franklin Counties.

Crestline is in Crawford and Richland Counties.

Delphos is in Allen and Van Wert Counties.

Dublin is in Delaware, Franklin, and Union Counties.

Fairfield is in Butler and Hamilton Counties; it annexed into Hamilton County in May 1980.

Fostoria is in Hancock, Seneca, and Wood Counties.

Huber Heights was incorporated in November 1979.

Kettering is in Greene and Montgomery Counties; it annexed into Greene County in March 1980.

Loudonville is in Ashland and Holmes Counties.

Loveland is in Clermont, Hamilton, and Warren Counties.

Millford is in Clermont and Hamilton Counties.

Minerva is in Carroll, Columbiana, and Stark Counties.

Mogadore is in Portage and Summit Counties.

Monroe is in Butler and Warren Counties.

Norton is in Summit and Wayne Counties; it was erroneously excluded from Wayne County in the 1977 Economic Censuses.

Pickerington is in Fairfield and Franklin Counties.

Reynoldsburg is in Fairfield, Franklin, and Licking Counties.

Rittman is in Medina and Wayne Counties.

Swanton is in Fulton and Lucas Counties; it annexed into Lucas County in April 1980.

Vermillion is in Erie and Lorain Counties.

Westerville is in Delaware and Franklin Counties.

Youngstown is in Mahoning and Trumbull Counties.

OKLAHOMA

Rogers County dropped the corporate corridors of Owasso and Tulsa from the economic censuses.

Bartlesville is in Osage and Washington Counties.

Bixby is in Tulsa and Wagoner Counties.

Broken Arrow is in Tulsa and Wagoner Counties.

Collinsville is in Rogers and Tulsa Counties.

Drumright is in Creek and Payne Counties; it annexed into Payne County in December 1979.

Oklahoma City is in Canadian, Cleveland, McClain, Oklahoma, and Pottawatomie Counties.

Owasso, in Rogers County, was dropped from tabulation, because corporate corridors are not recognized for the economic censuses.

Purcell is in Cleveland and McClain Counties; it annexed into Cleveland County in 1971, but the annexation was not reported to the Bureau of the Census until the 1981 Boundary and Annexation Survey.

Sand Springs is in Osage and Tulsa Counties.

Slatook is in Osage and Tulsa Counties.

Stroud is in Creek and Lincoln Counties.

Tulsa is in Osage and Tulsa Counties. Rogers County part was dropped from tabulation, because corporate corridors are not recognized for the economic censuses.

Wewoka is in Hughes and Seminole Counties; it annexed into Hughes County in January 1980.

OREGON

Albany is in Benton and Linn Counties.

Lake Oswego is in Clackamas, Multnomah, and Washington Counties.

Milwaukie is in Clackamas and Multnomah Counties.

Portland is in Clackamas, Multnomah, and Washington Counties.

Salem is in Marion and Polk Counties.

Tualatin is in Clackamas and Washington Counties.

Wilsonville is in Clackamas and Washington Counties.

PENNSYLVANIA

Ashland is in Columbia and Schuylkill Counties.

Bethlehem is in Lehigh and Northampton Counties.

Ellwood City is in Beaver and Lawrence Counties.

Hermitage township name was changed from Hickory township in January 1976.

McDonald is in Allegheny and Washington Counties.

Municipality of Murrysville name was changed from Murrysville in January 1978.

Shippensburg is in Cumberland and Franklin Counties.

Telford is in Bucks and Montgomery Counties.

Trafford is in Allegheny and Westmoreland Counties.

RHODE ISLAND

There are no geographic notes for the State of Rhode Island.

SOUTH CAROLINA

Andrews is in Georgetown and Williamsburg Counties.

Batesburg is in Lexington and Saluda Counties.

Clemson is in Anderson and Pickens Counties.

Fountain Inn is in Greenville and Laurens Counties.

SOUTH CAROLINA—Con.

Greer is in Greenville and Spartanburg Counties.

Honea Path is in Abbeville and Anderson Counties.

Irmo is in Lexington and Richland Counties.

North Charleston is in Berkeley and Charleston Counties; it annexed into Berkeley County in 1975, but the annexation was not reported to the Bureau of the Census until the 1981 Boundary and Annexation Survey.

SOUTH DAKOTA

Jackson County was combined with Washabaugh County in January 1979 to form Jackson County.

Sioux Falls is in Lincoln and Minnehaha Counties.

TENNESSEE

Davidson County contains the consolidated government of Nashville-Davidson including seven semi-independent municipalities. The four semi-independent municipalities of Belle Meade, Forest Hills, Goodlettsville (partially in Sumner County), and Oak Hill are populous enough to qualify as "places" for the economic censuses.

Farragut was incorporated in January 1980.

Goodlettsville is in Davidson and Sumner Counties.

Johnson City is in Carter and Washington Counties.

Kingsport is in Hawkins and Sullivan Counties.

McKenzie is in Carroll, Henry, and Weakley Counties.

Oak Ridge is in Anderson and Roane Counties.

Oliver Springs is in Anderson, Morgan, and Roane Counties.

Tullahoma is in Coffee and Franklin Counties.

TEXAS

Clay County no longer contains Wichita Falls due to a detachment in December 1977.

Kaufman County no longer contains Garland due to a detachment in October 1974.

Abernathy is in Hale and Lubbock Counties.

Ablene is in Jones and Taylor Counties.

Alton was incorporated in April 1978.

Amarillo is in Potter and Randall Counties.

Aransas Pass is in Aransas, Nueces, and San Patricio Counties.

Austin is in Travis and Williamson Counties.

Azle is in Parker and Tarrant Counties.

Baytown is in Chambers and Harris Counties; it annexed into Chambers County in August 1977.

Burleson is in Johnson and Tarrant Counties.

Carrollton is in Collin, Dallas, and Denton Counties; it annexed into Collin County in April 1978.

Cedar Hill is in Dallas and Ellis Counties; it annexed into Ellis County in November 1977.

Coppell is in Dallas and Denton Counties.

Corpus Christi is in Kleberg, Nueces, and San Patricio Counties. San Patricio County acquired part of Corpus Christi due to the county boundary being redefined in 1975.

Dalhart is in Dallam and Hartley Counties.

Dallas is in Collin, Dallas, Denton, Kaufman, and Rockwall Counties. It annexed into Denton County in April 1977, and it consolidated with Kleberg in April 1978.

Dickinson was incorporated in August 1977.

Friendswood is in Galveston and Harris Counties.

TEXAS—Con.

Frisco is in Collin and Denton Counties.

Garland is in Collin, Dallas, and Rockwall Counties; it detached from Kaufman County in October 1974.

Gladewater is in Gregg and Upshur Counties.

Grand Prairie is in Dallas, Ellis, and Tarrant Counties; it annexed into Ellis County in November 1978.

Grapevine is in Dallas, Denton, and Tarrant Counties; it annexed into Denton County in September 1981.

Hamlin is in Fisher and Jones Counties.

Houston is in Fort Bend, Harris, and Montgomery Counties.

Katy is in Fort Bend, Harris, and Waller Counties.

Kilgore is in Gregg and Rusk Counties.

Longview is in Gregg and Harrison Counties.

Mansfield is in Johnson and Tarrant Counties.

Mineral Wells is in Palo Pinto and Parker Counties.

Missouri City is in Fort Bend and Harris Counties.

Monahans is in Ward and Winkler Counties; it was erroneously excluded from Winkler County in the 1977 Economic Censuses.

New Braunfels is in Comal and Guadalupe Counties.

Oak Ridge North was incorporated in February 1979.

Pearland is in Brazoria and Harris Counties.

Plano is in Collin and Denton Counties; it annexed into Denton County in November 1978.

Port Arthur consolidated with Lakeview and Pear Ridge in December 1977.

Portland is in Nueces and San Patricio Counties.

Richardson is in Collin and Dallas Counties.

Round Rock is in Travis and Williamson Counties; it annexed into Travis County in July 1970, but the annexation was not reported to the Bureau of the Census until the 1979 Boundary and Annexation Survey.

Rowlett is in Dallas and Rockwall Counties.

San Diego is in Duval and Jim Wells Counties.

San Marcos is in Caldwell and Hays Counties; it annexed into Caldwell County in November 1980.

Santa Fe was incorporated in January 1978.

Schertz is in Bexar, Comal, and Guadalupe Counties.

Seabrook is in Chambers, Galveston, and Harris Counties; it annexed into Galveston County in December 1972, but the annexation was not reported to the Bureau of the Census until the 1977 Boundary and Annexation Survey.

Seagoville is in Dallas and Kaufman Counties.

Southlake is in Denton and Tarrant Counties.

Stafford is in Fort Bend and Harris Counties.

Stamford is in Haskell and Jones Counties.

The Colony was incorporated in January 1977.

Wichita Falls is in Archer and Wichita Counties; it detached from Clay County in December 1977.

Winnsboro is in Franklin and Wood Counties.

Yoakum is in De Witt and Lavaca Counties.

UTAH

Draper was incorporated in February 1978.

Park City is in Summit and Wasatch Counties.

West Valley City was incorporated in July 1980.

VERMONT

There are no geographic notes for the State of Vermont.

VIRGINIA

Farmville is in Cumberland and Prince Edward Counties.

WASHINGTON

Bothell is in King and Snohomish Counties; it annexed into Snohomish County in June 1981.

Milton is in King and Pierce Counties.

WEST VIRGINIA

Huntington is in Cabell and Wayne Counties.

Montgomery is in Fayette and Kanawha Counties.

Nitro is in Kanawha and Putnam Counties.

Paden City is in Tyler and Wetzel Counties.

Weirton is in Brooke and Hancock Counties.

Wheeling is in Marshall and Ohio Counties.

WISCONSIN

Appleton is in Calumet, Outagamie, and Winnebago Counties.

Ashwaubenon was incorporated in September 1977.

Bayside is in Milwaukee and Ozaukee Counties.

Berlin is in Green Lake and Waushara Counties.

Burlington is in Racine and Walworth Counties.

Eau Claire is in Chippewa and Eau Claire Counties.

Kiel is in Calumet and Manitowoc Counties.

Marshfield is in Marathon and Wood Counties.

Milwaukee is in Milwaukee and Washington Counties.

New London is in Outagamie and Waupaca Counties.

River Falls is in Pierce and St. Croix Counties.

Watertown is in Dodge and Jefferson Counties.

Waupun is in Dodge and Fond du Lac Counties.

Whitewater is in Jefferson and Walworth Counties.

Wisconsin Dells is in Columbia and Sauk Counties.

WYOMING

There are no geographic notes for the State of Wyoming.

APPENDIX G.

Establishments in Business at End of Year and Establishments in Business Any Time During Year for the United States: 1982

Table G-1. Firms Subject to Federal Income Tax

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	All establishments			Establishments with payroll				
		Number--		Receipts (\$1,000)	Number--		Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)
		Active any time during year	In business at end of year		Active any time during year	In business at end of year			
	Total.....	††	††	††	1 339 229	1 261 698	426 981 971	158 624 502	11 106 144
70	Hotels, motels, and other lodging places	††	††	††	44 334	41 231	33 214 751	9 288 766	1 102 097
7011	Hotels, motor hotels, and motels	††	††	††	37 639	35 030	32 221 234	9 067 204	1 076 155
7011 pt.	Hotels	††	††	††	10 569	9 979	22 140 654	6 647 348	707 198
7011 pt.	Motels, motor hotels, and tourist courts	††	††	††	27 070	25 051	10 080 580	2 419 856	368 957
702, 3, 4	Other lodging places	††	††	††	6 695	6 201	993 517	221 562	25 942
72	Personal services	††	††	††	179 577	167 749	22 980 101	7 955 677	970 472
721	Laundry, cleaning, and garment services	††	††	††	46 945	43 912	9 323 982	3 224 572	354 548
7215	Coin-operated laundries and dry cleaning	††	††	††	11 905	10 943	1 167 955	226 489	35 729
721 ex.	Other laundry, cleaning, and garment services ..	††	††	††	35 040	32 969	8 156 027	2 998 083	318 819
7215									
7211	Power laundries, family and commercial*	**	**	**	2 291	2 145	699 460	305 310	35 746
7216	Dry-cleaning plants, except rug cleaning*	**	**	**	21 341	20 202	2 872 823	1 057 718	139 105
Other 721	Laundry and cleaning services, n.e.c.*	**	**	**	11 408	10 622	4 583 744	1 635 055	143 968
722	Photographic studios, portrait	††	††	††	7 415	7 079	1 409 339	357 483	44 036
723, 4	Beauty and barber shops	††	††	††	84 755	79 160	5 303 623	2 414 160	314 212
723	Beauty shops	††	††	††	76 266	71 125	4 894 121	2 229 969	293 312
724	Barber shops	††	††	††	8 489	8 035	409 502	184 191	20 900
725	Shoe repair, shoe shine, and hat-cleaning shops..	††	††	††	3 004	2 800	186 478	54 902	6 986
726	Funeral service and crematories	††	††	††	15 521	15 051	3 736 938	927 066	74 154
729	Miscellaneous personal services	††	††	††	21 937	19 747	3 019 741	977 494	176 536
73	Business services	††	††	††	230 139	215 125	106 866 230	42 416 193	3 151 651
731	Advertising	††	††	††	13 709	12 950	8 324 978	3 392 129	145 898
734	Services to dwellings and other buildings	††	††	††	34 467	31 891	7 537 128	3 899 208	539 936
737	Computer and data processing services	††	††	††	21 537	20 443	21 809 955	7 843 340	353 549
7392	Management, consulting, and public relations services	††	††	††	44 141	41 176	15 968 481	6 529 226	353 481
7394	Equipment rental and leasing services	††	††	††	18 189	17 227	10 409 761	2 304 980	133 370
Other 73	Other business services	††	††	††	98 096	91 438	42 815 927	18 447 310	1 625 417
75	Automotive repair, services, and garages.....	††	††	††	123 556	115 481	30 694 948	7 057 151	553 245
751	Automotive rental and leasing, without drivers	††	††	††	9 597	9 024	9 641 773	1 379 557	94 195
752	Automobile parking	††	††	††	8 657	8 256	1 575 878	323 041	34 936
753	Automotive repair shops	††	††	††	94 535	88 445	17 903 775	4 905 508	364 619
7538	General automotive repair shops	††	††	††	43 425	40 392	7 067 774	1 839 857	144 054
7531	Top and body repair shops	††	††	††	25 493	23 871	4 918 675	1 438 823	103 390
7534, 5, 9	Other automotive repair shops	††	††	††	25 617	24 182	5 917 326	1 626 828	117 175
754	Automotive services, except repair	††	††	††	10 767	9 756	1 573 522	449 045	59 495
76	Miscellaneous repair services	††	††	††	58 218	54 421	14 132 735	4 559 102	299 662
762	Electrical and electronic repair shops	††	††	††	17 819	16 703	4 108 104	1 349 787	87 359
7622	Radio and TV repair shops	††	††	††	7 593	7 089	1 333 062	397 235	30 929
7623, 9	Other electrical and electronic repair shops	††	††	††	10 226	9 614	2 775 042	952 552	56 430
764	Reupholstery and furniture repair	††	††	††	6 461	6 001	598 292	192 420	19 823
763, 9	Other repair shops and related services	††	††	††	33 938	31 717	9 426 339	3 016 895	192 480
78, 79	Amusement and recreation services, including motion pictures	††	††	††	72 976	67 215	33 114 974	8 805 091	803 776
781, 2	Motion picture production, distribution, and services	††	††	††	8 347	7 905	10 117 034	2 451 083	127 209
783	Motion picture theaters	††	††	††	10 020	9 344	3 575 737	566 647	103 461
792	Producers, orchestras, and entertainers	††	††	††	7 210	6 712	3 301 101	971 041	56 833
793	Bowling alleys and billiards and pool establishments	††	††	††	7 883	7 379	2 263 967	647 832	108 909
79 ex. 792, 3	Commercial sports and other amusement and recreation services	††	††	††	39 516	35 875	13 857 135	4 168 488	407 364
80, ex. 806	Health services, except hospitals	††	††	††	360 403	346 565	95 609 668	42 632 087	2 433 061
801	Offices of physicians	††	††	††	179 587	172 857	50 662 992	24 576 183	822 037
802	Offices of dentists	††	††	††	98 098	94 894	16 071 205	5 788 458	402 489
803	Offices of osteopathic physicians	††	††	††	6 832	6 548	1 371 126	827 724	28 977
8041	Offices of chiropractors	††	††	††	12 937	12 376	1 413 267	371 549	32 538
8042	Offices of optometrists	††	††	††	15 013	14 457	2 091 263	514 178	43 227
805	Nursing and personal care facilities	††	††	††	11 988	11 286	13 157 898	6 395 821	807 077
8049, 807, 8, 9	Other health services	††	††	††	35 948	34 047	10 841 917	4 358 174	296 716
81	Legal services.....	††	††	††	122 671	115 407	34 325 371	12 554 475	569 359
823, 4, 9	Selected educational services.....	††	††	††	7 759	7 222	2 400 418	822 342	68 477

Table G-1. Firms Subject to Federal Income Tax—Con.

[For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	All establishments			Establishments with payroll				
		Number—		Receipts (\$1,000)	Number—		Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)
		Active any time during year	In business at end of year		Active any time during year	In business at end of year			
891	Engineering, architectural, and surveying services	††	††	††	47 591	45 341	34 314 740	14 716 600	581 470
893	Accounting, auditing, and bookkeeping services ..	††	††	††	55 341	51 900	14 596 289	5 933 057	330 198
83, 892, 9	Social and other services	††	††	††	36 664	34 041	4 731 746	1 883 961	242 676
83	Social services	**	**	**	29 702	27 638	3 635 697	1 477 307	222 048
892, 9	Other services	**	**	**	6 962	6 403	1 096 049	406 654	20 628

Table G-2. Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1977 and 1982 censuses, see appendix A]

SIC code	Kind of business or operation	Number—		Revenue (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)
		Active any time during year	In business at end of year			
	Total	151 648	147 061	61 488 432	23 141 949	2 280 054
7011 pt., 7032, 704	Hotels, camps, and membership lodging	4 232	4 148	542 710	155 340	22 820
7391, 2, 7	Research, testing, and consulting services	992	959	2 804 082	1 250 790	53 550
792, 7997, 7999 pt., 84	Selected amusement, recreation, and related services	11 081	10 526	6 665 364	2 105 261	213 621
805, 8, 9	Selected health services	10 213	10 010	10 882 200	5 196 519	476 224
805	Nursing and personal care facilities	3 086	3 046	4 840 159	2 597 242	283 232
808	Outpatient care facilities	4 865	4 739	4 202 214	1 656 783	108 926
809	Health and allied services, n.e.c.	2 262	2 225	1 839 827	942 494	84 066
81	Legal aid societies and similar legal services	1 343	1 302	442 188	251 564	14 462
823, 4, 9	Selected educational services	4 382	4 263	1 198 166	487 166	52 704
83	Social services	54 172	52 571	19 958 937	7 521 494	903 878
835	Child day care services	13 108	12 676	1 529 931	889 369	135 269
832, 3, 6, 9	Other social services	41 064	39 895	18 429 006	6 632 125	768 609
861, 2, 4, 9	Selected membership organizations	63 213	61 338	16 290 285	5 196 359	492 923
861	Business associations	12 407	12 108	4 640 115	1 467 893	80 174
864	Civic, social, and fraternal associations	36 659	35 457	6 271 122	2 077 873	295 792
862, 9	Other membership organizations	14 147	13 771	5 379 048	1 650 593	116 957
892	Noncommercial educational, scientific, and research organizations	2 020	1 946	2 904 500	977 456	49 872

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